



Mehlville School District

Individually Focused. Committed to All.

**MEHLVILLE SCHOOL DISTRICT
EDUCATIONAL PLAN
AND BUDGET**

2020-2021

JUNE 25, 2020

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Dr. Chad Dickemper.....Executive Director-Planning & Development
Mr. Adam Smith.....Executive Director-Student Services
Mrs. Jennifer Hansen Executive Director of Human Resources
Mrs. Jessica Pupillo.....Director of Communications & Public Relations

2020-2021 School Calendar



Mehlvilleville School District
Individually Focused. Committed to All.

| | |
|----------------|--|
| Aug 20 | District Professional Development |
| Aug 21 | PD - 1/2 Day District; 1/2 Day Building |
| Aug 24 | Teacher Workday |
| Aug 25 | First Day of School |
| Sep 7 | No School - Labor Day |
| Sep 30 | Half Day (PD) |
| Oct 21 | Half Day (PD) |
| Oct 23 | End of 1st Quarter |
| Oct 26 | High School Parent/Teacher Conf. - 4 hours |
| Oct 27 | Elementary Parent/Teacher Conf. - 4 hours |
| Oct 28 | Middle School Parent/Teacher Conf. - 4 hours |
| Oct 30 | Half Day, Parent/Teacher Conf - 3 hrs 20 min. |
| Nov 2 | No School - Conf. Comp Day/Election Day Break |
| Nov 3 | No School - Elec. Day - 1/2 PD, 1/2 Workday |
| Nov 18 | Half Day (PD) |
| Nov 25-27 | No School - Thanksgiving |
| Dec 16 | Half Day (PD) |
| Dec 23 - Jan 1 | No School - Winter Break |
| Jan 4 | No School - 1/2 PD, 1/2 Teacher Workday |
| Jan 5 | Students return from Winter Break |
| Jan 14 | End of 2nd Quarter |
| Jan 14 | Finals 6-12/Half Day/Teacher Workday |
| Jan 15 | No School - Teacher Workday |
| Jan 18 | No School - Martin Luther King Day |
| Jan 27 | Half Day (PD) |
| Feb 15 | No School - President's Day |
| Feb 24 | Half Day (PD) |
| Mar 19 | End of 3rd Quarter |
| Mar 15-19 | Parent/Teacher Conferences |
| Mar 22-26 | No School - Spring Break |
| Mar 31 | Half Day (PD) |
| Apr 5 | No School - Election Day Break |
| Apr 6 | No School - Elec. Day - 1/2 PD, 1/2 Workday |
| Apr 21 | Half Day (PD) |
| May 28 | Finals 6-12/Half Day/Teacher Workday |
| May 28 | Last Day of School/End of 4th Quarter |
| May 31 | Memorial Day |

| JULY 2020 | | | | | | |
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| AUGUST 2020 | | | | | | |
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| SEPTEMBER 2020 | | | | | | |
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| OCTOBER 2020 | | | | | | |
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| NOVEMBER 2020 | | | | | | |
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| DECEMBER 2020 | | | | | | |
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|----------------------------|
| First & Last Day of School |
| Half Day |
| Professional Development |
| Teacher Workday |
| Snow Make-Up Days |

| JANUARY 2021 | | | | | | |
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| FEBRUARY 2021 | | | | | | |
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| MARCH 2021 | | | | | | |
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| APRIL 2021 | | | | | | |
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| MAY 2021 | | | | | | |
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| JUNE 2021 | | | | | | |
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| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

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|-------------------------|
| No School - PreK-12 |
| District Offices Closed |

Board Approved 9/19/19 vs2

1. BUDGET MESSAGE

June 25, 2020

Board of Education
Mehlville School District

Dear Members of the Board of Education,

Submitted for your approval is the annual budget for the 2020-21 school year.

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

The budget contains a lot of data. Make sure to focus on executive summary points on the last page in section #1 Budget Message. Also, the page 1 budget overview in section #2 Cash Flow Summary provides comprehensive budget data.

The budget process was challenging this year due to ever changing estimates from Covid 19 fallout. The preliminary operating loss in March was \$800K, then \$4.1M in May after Covid 19 issues, then \$4.5M after the Governor's withholds on June 1. These losses are sudden and without warning.

Furthermore, there is no DESE guidance for budgeting FY21 formula or sales tax. Educated guesses for these items, uncertain tax collection rates in a recession, uncertain state withholds, and uncertain future federal aid means this budget could vary by millions plus or minus.

Due to unprecedented times of uncertainty of the FY21 budget, it is deemed to be of no value to prepare a forecast for future years so there is no forecast for this year's budget.

Respectfully submitted,



Marshall Crutcher
Chief Financial Officer

BUDGET MESSAGE FY21 - KEY BUDGET COMPONENTS & ASSUMPTIONS

Introduction

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

The District does not typically present a budget with a \$4.5M operating loss. However, this budgeted **operating loss is an educated guess since there is no DESE guidance** for formula, sales tax, or other revenue withholdings. **This budgeted loss could vary plus or minus by millions.** The operating loss includes receiving \$.7M ESSER (Elementary and Secondary School Emergency Relief) funds, but it is possible more federal aid could come later.

It's helpful to know the **timeline for the FY21 operating loss progression.** The March preliminary loss was \$800K. After Covid 19 fallout, the loss grew to \$4.1M by May. After the Governor announced withholds on June 1 the loss grew to \$4.5M. Plus further withholds loom July 1. **This loss was sudden with no warning.** Fortunately the district has maintained healthy cash reserves in recent years. **Having proper cash reserves now enables the district to avoid cutting education programs immediately due to the significant operating loss.**

The District is in **unprecedented times of uncertainty.** As noted, the FY21 budget could fluctuate greatly. Unlike the past, it is deemed to be of **no value to prepare a forecast** for FY21 budget.

Finally, the **45 cent COP Fund levy** ceases after FY21. This is about \$8.8M based on current rates. The **FY21 \$4.5M operating loss** may vary significantly plus or minus. The **\$8.8M revenue becomes available in FY22.** **It is possible that a significant portion, or all of this revenue, will be needed to offset future operating losses.** Potential uses for this money is 1) funding potential future **operating deficits** depending on the future economy, 2) funding **capital projects**, and 3) funding **targeted teacher support** initiatives.

Key Assumptions & Budget Estimates

The following are **key assumptions**:

- 174 school day attendance (FY20 was 129 days due to Covid 19)
- Local tax: .5% AV increase per the last 6 non-reassessment years average; 2.3% CPI, and 94.7% tax collection rate (matches 2009 rate from the last recession); normal 3 year average is 97.0%; 10 year average is 96.9%
- Basic Formula: SAT of \$6,375 funded at 95.0% (**no DESE guidance**); 9,580 2nd prior year WADA; 1.089 DVM
- Sales tax: WADA reimbursement \$904 (**no DESE guidance**) is 10.1% less; 9,600 prior year WADA is .5% less
- ESSER (Elementary & Secondary School Emergency Relief) federal aid revenue is \$691K
- Investment earnings is based on .20% December 2020 interest rate (1.80% last year)
- Total salary increase is 4.2%; total adjusted salary increase, excluding \$.7M for Covid 19 addbacks due to a shortened school year, is 3.2% which is more comparable; certified increase is 2.9% including 1 step, \$700 to the base, plus 2 FTE's added; admin increase is 3.0%; classified increase is 2.9% for 1 step plus 2.5% to meet future minimum wage

- Health insurance assumes no rate increase (rates have not increased since January 2015)
- Gasoline/diesel use of 171,000 gallons at \$2.42 per gallon
- Electric/heating fuel increase of 10% due to full school year assumption

The following are **key estimates** for data that is unavailable until after FY21 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 due to budget uncertainty
- Tax levy assessed value that is finalized in September by the county
- A 174 day school year that could be shortened due to Covid 19
- Federal stimulus aid in addition to ESSER
- Title I, II, and III federal allocation adjustments
- Final FY20 enrollment which impacts FY21 sales tax and Basic Formula
- New year September enrollment for VICC students
- Unforeseen facility emergencies (HVAC failure, leaking roofs.....)
- Gasoline price fluctuations on up to 170,000 gallons of fuel
- Negative medical insurance claims experience that could raise medical rates

Cash Flow Summary (see section #2)

Operating Funds:

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

Operating loss is \$4.5M in FY21, down \$9.1M from a \$4.6M forecast gain in FY20. This is due primarily to a \$4.6M revenue decline and \$3.4M increase in salaries and benefits, of which \$.7M salary is due to Covid 19 related addbacks due to the FY20 shortened school year. However, this operating loss has a large +/- variance potential since there is no DESE guidance for formula and sales tax revenue. The estimates can vary significantly + or -. Also, the operating loss includes receiving \$.7M ESSER funds, but it is possible more federal aid could come later.

The timeline for FY21 operating loss progression is helpful to know. The March preliminary budget operating loss was \$800K. After economic downturn due to Covid 19, the May preliminary operating loss was \$4.1M. Then further state withholds were announced June 1 by the Governor, with further withholds looming July 1, which resulted in a final budget operating loss of \$4.5M.

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

Ending cash balance for operating funds is \$30.3M for FY21 and \$34.7M for FY20. Obviously, any difference in actual FY20 ending year cash compared to the forecast will carry over to adjust FY21 budgeted cash.

Cash reserve % is 28.9% for FY21 and 34.5% for FY20. The last 5 years of cash reserve % before FY21 is 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 to avoid cutting education programs immediately due to the significant Covid 19 operating losses that suddenly hit.**

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.

Non-operating fund loss is \$1.5M in FY21, **down \$2.9M** from the \$4.4M loss in FY20. Most of the **\$2.9M variance** is from **shifting \$1.3M summer 2020 capital projects from FY21 to FY20** which creates a \$2.6M variance. Due to early school closure it was beneficial to start summer capital projects earlier which shifted expenses to FY20.

The non-operating \$1.5M loss is primarily due to COP debt payments that are \$1.3M more than COP revenue. The loss is misleading since the funds needed for the debt payment were collected in previous years. It is merely a timing issue of collecting revenue in smooth, even increments, while the debt payment schedule spikes up and down with various balloon payment schedules.

Debt Service Fund #300 represents general obligation bonds which were paid off in FY17, thus the beginning balance is zero.

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. Most of the district debt is paid out of this fund. See section #6 for debt payment schedules. See further comments in expense section.

Capital Fund #410 receives Prop A funding of about \$780K from a temporary tax of about 4 cents that runs through tax year 2025. Also, the fund will receive a transfer from the general fund for \$1,750K to cover Prop R projects. The \$1.75M transfer helps "catch up" on under-funded capital projects, but reduces operating revenue. See section #5 for capital project schedules.

Revenue (see section #3)

Total budgeted revenue is \$118.8M in FY21, down \$4.6M or 3.7% from FY20 forecast. The 10 year historical average per year increase is 2.0%. However, the average is only 1.3% if the FY17 Prop R tax increase of 49 cents is excluded, which shows the true economic trend without tax increases.

FY21 revenue decreases from current year primarily due to local taxes down \$1.9M, basic formula/classroom trust down \$2.4M, and sales tax down \$1.0M, offset by \$.7M ESSER funds.

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

1. Local Taxes

Local taxes represent commercial and residential real estate and personal property taxes that are levied annually in the fall and are due to the county by December 31. Odd calendar years are reassessment years and even calendar years are non-reassessment years. **So taxes levied this fall are a non-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” 2020 is the period of 1/1/2020 – 12/31/2020, while “fiscal year” 2021 is the period of 7/1/2020 – 6/30/2021. So, the fall tax levy in 2020 is in fiscal year 2021.

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 \$74.2M, down \$1.9M**, or 2.5% from this year.
- This line item comprises over **60% of the total revenue** budget.
- Key assumptions are 1) **\$3.7994** blended tax rate is the same as current year, 2) AV (assessed value) increase of **.5%**, new construction of \$10.1M, CPI (inflation) of **2.3%**, a **\$78.3M** tax levy, and **94.7%** levy collection rate.
- The tax rates and tax levy is based on state auditor calculation schedules.
- All tax revenue is recorded to the General/Teacher Fund, except Prop A 3.53 cents is recorded to the Capital Fund, and 45.25 cents is recorded to the COP Fund.
- **1 cent of tax levy equals \$195K** revenue based on the 94.7% collection rate.
- Tax rates are presented for **board approval at the September tax rate hearing**. Tax rates are required to be **filed with St. Louis County by September 30th**.
- The blended tax rate consists of a **permanent tax rate** budgeted at \$3.7641, and a 10 year **temporary Prop A tax rate** budgeted at \$.0353 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 \$3.7994 and **ranks 21st lowest out of 22** total county school districts.
- The last 6 **non-reassessment** years have averaged a **.5% AV** increase, compared to the last 6 **reassessment** years which have averaged a **1.3% AV** increase.
- For tax year 2008 AV totaled \$1.884B. Then the recession hit in 2009 and AV declined 4 out of 5 years. **AV did not reach \$1.884B until tax year 2019, 11 years after the recession.**
- AV is budgeted to increase at .5% although the **historical recession above shows there is risk for lower AV in the future**. Since this is a non-reassessment year the AV should not decline other than settled disputes offset by new construction. AV is not finalized by the county until September.
- The levy collection % averages **97.0%** the last 3 years, and averages **96.9%** the last 10 years. However the budget assumes **94.7% which matches the 2009 recession** levy collection % for conservatism. If the **normal 97.0%** collection rate was budgeted, revenue would **increase \$1,775K** which would eliminate the revenue decline.

- Overall, FY21 tax revenue is budgeted to decrease \$1.9M, or 2.5%. FY22 may be a minimal increase since the last 2 reassessment years were 12.4% and 6.0%, well above the 1.3% historical average, and considering the potential recession economy. Then FY23 is another minimal increase since it is non-reassessment. So **caution** should be noted that **tax revenue** may be **somewhat flat the next 3 years**.

2. State Basic Formula/Classroom Trust

- Basic formula/classroom trust revenue budget is \$14.1M, **down \$2.4M**, or 14.6%.
- These 2 line items comprise over **10% of the total revenue** budget.
- Key assumptions are 1) 2nd preceding year WADA is **9,580**, SAT (state adequacy target) is **\$6,375** per WADA but funded at 95.0%, DVM (dollar value modifier) is **1.089**, and the prior period correction estimate is -125K.
- **WADA decreased 327** from current year. 122 decrease is due to less ADA. 134 decrease is due to LEP, partially due to a lower count and partially due to a DESE threshold that increased from 1.94% to 2.50%. Finally, summer school decreases 71 due to estimating 2020 summer school ADA at 100 instead of 171 in FY20.
- The budgeted SAT is based on the same SAT as FY20 at \$6,375, and is funded at 95.0%, similar to FY20 funded at 95.2%. Funding % was reduced June 1st, then again mid-June. **Further withholds are expected** by the Governor on July 1st.
- **There is no DESE guidance for budgeting FY21**. Large budget variances may occur.
- The state appropriation for basic formula is about \$4.8B and every \$757.6K equates to \$1 of SAT. **So each increment of \$50M state shortfall equates to about \$66 reduced SAT**. The poor economy suggests there may be a further SAT decrease.
- If SAT decreases significantly it seems illogical that districts may face such reduction without more federal aid based on past history. Thus, the budget assumes **if there is further significant downturn that federal aid might be received to help offset the decrease, otherwise a budget adjustment will be needed**.

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 \$8.7M, down \$1.0M**, or 10.6% from this year.
- Key assumptions are 1) prior year **WADA is 9,600**, down .5% based on the 5 year average change. 2) per WADA **reimbursement is \$904**, down 10.1% based on rough educated guess about the state economy.
- **There is no DESE guidance for budgeting FY21**. Large budget variances may occur.

4. Desegregation (VICC)

Revenue is budgeted to decrease \$200K. The maximum reimbursement for VICC students is \$7,000. FY21 Student count budget is 235 for FY21 compared to 271 for FY20.

5. Other Local Revenue

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

6. State Transportation

Reimbursements are estimated at 10% decrease from FY20 forecast. The FY20 forecast is 13% below the initial FY20 appropriation.

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 is increased to represent a full 174 day school year compared to the 129 days in FY20.
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 base and performance is for student career and technical education. The Perkins grant helps students prepare for post-secondary institutions.
10. Federal Other
\$691K revenue is budgeted related to ESSER (Elementary & Secondary School Emergency Relief) federal aid.

Expense (see section #4)

Total budgeted expense is \$124.8M in FY21, up \$1.6M or 1.3% from FY20 forecast. The historical average per year increase is 2.2%.

FY21 expense increases from current year due to salaries and benefits up \$3.4M and services and supplies up \$1.6M. Although salaries increase \$2.9M, or 4.2%, a portion of that is due to lower salaries (summer school, professional development, student activities, and seasonal workers) in FY20 from a shortened school year of 129 days due to Covid 19. Capital is down \$2.4M and debt is down \$1.0M due to payment schedules.

The following expenses are key components to the budget. Significant budget assumptions, estimates and facts are highlighted.

1. Salaries
Salaries increase \$2.9M, or 4.2%. However, \$.7M is adding back salaries for summer school, professional development, student activities and seasonal workers that were eliminated due to the shortened FY20 school year. So the increase after Covid 19 addbacks is \$2.2M, or 3.2%. Certified salaries increase 2.9% (excluding Covid 19 addbacks), including 1 step, \$700 added to the base, channel changes, and adding 2 FTE's.
Admin salaries increase 3.0%.
Classified salaries increase 2.9% for 1 step, plus 2.5% for pay restructure primarily to meet future minimum wage.
2. Benefits
Benefits increase \$.5M, or 2.7% primarily due to salary increases. Health insurance rates are expected to remain the same. There have been no rate changes since January 2015. Significant changes made to the health plan deductibles in 2015 continue to drive positive results with the health insurance fund balance. This is significant savings since a 10% increase,

not uncommon for health insurance, would cost \$840K. Also, retirement contribution rates remain the same.

3. Purchased Services & Supplies

The budget for purchased services and supplies is \$18.6M, appearing to increase \$1.6M, or 9.1%, from FY20 forecast. However, the FY21 budget is \$500K LESS than FY20 adopted budget of \$19.1M. The FY20 budget was decreased \$2.0M. Much of this decrease was due to 45 less school days. FY21 budget assumes a full school year.

4. Capital (see section #5)

The capital budget is \$3.6M and is detailed in the 5 year capital plan shown in the capital section #5. The capital expense appears to be a \$2.3M decrease from FY20. The decrease is due to moving \$1.3M summer projects from FY21 to FY20 to get an earlier start on projects since school is closed. Without such a shift, the FY20 expense would be \$4.6M compared to FY21 expense of \$4.9M which is comparable. With the shift, FY20 expense is \$5.9M and FY21 expense is \$3.6M. So this is merely a timing difference.

FY21 funding provides 5 new buses, 1 facility truck, 1 transportation vehicle, Hagemann HVAC, and MHS and Bernard roofs. Prop A provides a ten year 3.53 cent temporary tax that will sunset after the 2025 tax year. Those funds are targeted to be spent on roofing and HVAC needs. Prop R contributes \$1,750K funding by transferring funds from the general fund to the capital fund.

5. Debt Service (see section #6)

The district has paid off significant debt in recent years including the St. John building (FY17), general obligation bonds (FY17), DNR loans (FY18), and a bus lease (FY18). Debt expense in FY21 is \$10.8M based on debt payment schedules detailed in the debt section #6.

FY21 beginning balance debt is \$12.1M debt, of which \$12.0M is from the certificates of participation (COP) debt. \$10.5M principal payments will be made in FY21, so end of year debt is \$1.6M. All COP debt is paid off in FY22 and the 45 cent COP levy ceases after FY21. Beginning FY22 the COP levy becomes available to operations. This is about \$8.8M based on current rates.

The FY21 operating loss is \$4.5M which may vary significantly plus or minus. About \$8.8M revenue becomes available from the COP Fund levy. It is possible that a significant portion, or all of this revenue, will be needed to offset future operating losses

Forecast (see section #7)

Normally a forecast is presented for current year, next year and 3 additional years. The forecast is always prefaced as a document to take caution when reviewing projections beyond the budget year because of significant fluctuations that will occur. **Due to unprecedented times of uncertainty, the FY21 budget has much greater chance for significant fluctuations.** This makes forecast years beyond FY21 somewhat meaningless. **Therefore, it is deemed to be of no value to prepare a forecast for FY21 budget.**

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

1. District Enrollment for K-12

District enrollment in January 2020 is 9,794 compared to 9,801 in January 2019. VICC student enrollment is 267 in January 2020 compared to 280 in January 2019. Riverview Gardens' enrollment is 2 in January 2020 compared to 7 in January 2019.

EXECUTIVE SUMMARY

1. **Operating loss** is \$4.5M in FY21, down \$9.1M from a \$4.6M gain in FY20. However, this **operating loss has a large +/- variance potential since there is no DESE guidance** for formula and sales tax revenue. The estimates can vary significantly + or -. Also, the operating loss includes receiving \$.7M ESSER funds, but it is possible more federal aid could come later.
2. **Operating loss budget timeline.** \$800K loss in March; \$4.1M loss in May after Covid 19 fallout; \$4.5M loss in June after Governor withholds. **This loss was sudden with no warning.**
3. **Cash reserve** is 28.9% in FY21 and 34.5% in FY20. The district has maintained healthy cash reserves in recent years. Having **proper cash reserves now enables the district to avoid cutting education programs immediately due to the significant Covid 19 operating losses that suddenly hit.**
4. **FY21 revenue** is 118.8M, down \$4.6M or 3.7% due to \$1.9M less local tax, \$2.4M less formula/classroom trust and \$1.0M less sales tax (no DESE guidance for formula or sales tax).
5. Excluding \$.7M for Covid 19 salary addbacks, **salary increased \$2.2M**, or 3.2%. Certified salary increased 2.9% (1 step, \$700 to the base, plus 2 FTE's added). Admin salary increased 3.0%. Classified salary increased 2.9%, plus another 2.5% to meet future minimum wages.
6. **Health insurance rates** are expected to remain the same (10% increase would cost \$840K).
7. **Capital Fund #410** receives about **\$780K from Prop A**, a temporary tax of about 4 cents that runs through tax year 2025. Also, it receives a **\$1.75M optional transfer from the general fund to cover Prop R projects**. The \$1.75M transfer helps "catch up" on under-funded capital projects, but reduces operating revenue.
8. **The 45 cent COP Fund levy** ceases after FY21. This is about \$8.8M based on current rates. **FY21 operating loss is \$4.5M** which may vary significantly plus or minus. About **\$8.8M revenue becomes available from the COP Fund levy. It is possible that a significant portion, or all of this revenue, will be needed to offset future operating losses.**
9. **Forecast.** Due to **unprecedented times of uncertainty**, the FY21 budget has much greater chance for **significant fluctuations**. It is deemed to be of **no value to prepare a forecast** for FY21 budget.
10. **The finance dashboard** is in historical section #10. This data comes directly from the DESE website. Of the 22 districts in St. Louis County, Mehlville has the **21st lowest tax rate** and the **21st lowest expenditures per student**.

2. CASH FLOW

**MEHLVILLE SCHOOL DISTRICT
Budget Overview
FY2021**

| | FY20 Forecast | FY21 Budget | Diff | % |
|---------------------------|------------------|----------------|----------------|-----------------------|
| Cash Reserve % | 34.5% | 28.9% | | -5.6% |
| Operating Fund Gain(Loss) | \$ 4,647,000 | \$ (4,485,000) | \$ (9,132,000) | |
| Non-operating Gain(Loss) | (4,378,000) | (1,475,000) | 2,903,000 | |
| Total Fund Gain(Loss) | \$ 269,000 | \$ (5,960,000) | \$ (6,229,000) | |
| Revenue | \$ 123,417,000 | \$ 118,820,000 | \$ (4,597,000) | -3.7% |
| | | | | 1.3% Historical trend |
| Expense: | | | | |
| Salaries | \$ 68,100,000 | \$ 70,975,000 | \$ 2,875,000 | 4.2% |
| Benefits | 20,249,000 | 20,800,000 | 551,000 | 2.7% |
| Services/Supplies | 17,073,000 | 18,623,000 | 1,550,000 | 9.1% |
| Sub-total | 105,422,000 | 110,398,000 | 4,976,000 | 4.7% |
| Capital | 5,934,000 | 3,569,000 | (2,365,000) | -39.9% |
| Debt | 11,792,000 | 10,813,000 | (979,000) | -8.3% |
| Total Expense | \$ 123,148,000 | \$ 124,780,000 | \$ 1,632,000 | 1.3% |
| | | | | 2.2% Historical trend |

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

Summary Notes and Assumptions

Overall, the budget assumes a full 174 day school year, which is uncertain, plus receiving \$691K ESSER federal aid. The operating \$4.5M deficit is viewed as a one-time deficit and can be offset by up to \$8.8M COP funds that become available FY22, less a portion used for G.O. bonds. Additionally, major revenue streams like state formula and sales tax have no DESE guidance and are educated estimates based on the economy (state economic outlook, unemployment levels, permanent business closings, reduced business sales....). The governor will make a July 1 announcement that will likely result in FY21 withholds just days after approving our district budget.

Revenue:

- The revenue decrease includes local taxes down \$1.9M, state formula/classroom trust down \$2.4M, and sales tax down \$1.0M.
- Local tax: Revenue \$ 74,200,000 -2.5% decrease Non-reassessment year.
Blended tax rate \$ 3.7994 - no change
New construction 10,140,000
Assessed value 2,061,688 0.5% increase AV % increase < CPI %; so tax rates don't increase.
CPI % 2.3%
Levy Collection % 94.7% Tax year 2009 = 94.7%. Normal average is 97.0%. Lower % is due to economy.

New construction and AV is finalized in September. Fluctuations can impact revenue.

FY21 tax revenue decreases 2.5% due to lowering the collection from 97.0% to 94.7%, which is the same rate as the last recession.
FY22 AV increases may be minimal since the last 2 reassessment years increased 12.4% and 6.0%, well above the 1.3% historical average.
FY23 is a non-reassessment year which averages a .5% AV increase. So tax revenue increases may be minimal for the next 3 years.

- Formula revenue assumes \$6,375 SAT but funded at 95.0%, 9,580 WADA and 1.089 DVM. The SAT is estimated without DESE guidance. Revenue is down \$2.4M due to 327 less WADA (122 less ADA, 134 less LEP, 71 less summer ADA), .003 less DVM, and 95.0% funding.
- Sales tax budget is \$904 reimbursement rate, down 10.1% from this year and estimated based on economy, without DESE guidance.
- Investment earnings decrease from FY20 forecast \$625K (1.8%) to \$73K (.2%) in FY21 due to interest rates.

Expense:

- Certified salary increases 2.9% after \$475K Covid 19 addbacks, including 1 step, add \$700 to the base, and 2 FTE's added.
Admin staff increase is 3.0%. Classified staff increase is 2.9% for 1 step, plus 2.5% for \$200K pay restructure (mostly for minimum wage).
- Benefits - health insurance rates have not changed since 1/1/2015 and are budgeted for no rate increase in FY21.
- Services/Supplies expense budget is \$18.6M, appearing to increase almost \$1.6M, or 9.1%, from FY20 forecast.
However, the FY21 budget is \$500K LESS than last year's adopted FY20 budget of \$19.1M.
The FY20 budget was adjusted from \$19.1M to \$17.1M, a \$2.0M decrease. Much of this decrease is due to 45 less school days.
- Capital Fund will receive \$1.75M transfer plus Prop A 4 cents tax levy.
Capital shows a decrease of \$2.3M. However, \$1.3M summer projects are shifted from FY21 to FY20 to get an earlier start since school closed early. Before the shift, FY20 expense is \$4.6M; FY21 is \$4.9M. Now FY20 is \$5.9M; FY21 is \$3.6M.
Capital expenses include 5 buses, 1 facility truck, 1 transportation vehicle, Hagemann HVAC, and MHS and Bernard roofs.
- Debt - pay off 3 Certificates of Participation (COPs) debt in FY21. Only 1 COP remains and is paid off 4/15/2022.
COP debt is funded with 45.25 cents (45.0 cents in FY20). This becomes available for operations in FY22.
1 cent of tax levy equals about \$195K revenue, so 45 cents equates to \$8.8M annually.

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY2020

Forecast
June 2020

| | Operating Cash Reserves | Appropriated General Funds | Capital Fund #410 | Restricted Debt Funds | Total |
|-----------------|----------------------------|-------------------------------|----------------------|--------------------------|----------------|
| Beg Balance | \$ 30,098,923 | \$ 2,494,538 | \$ 2,229,118 | \$ 4,925,157 | \$ 39,747,736 |
| Revenue | 106,989,000 | 4,456,000 | 2,260,000 | 9,712,000 | \$ 123,417,000 |
| Expenditures | 100,592,000 | 4,830,000 | 6,053,000 | 11,673,000 | \$ 123,148,000 |
| Transfers | (1,750,000) | (20,000) | 1,770,000 | - | \$ - |
| Net Gain (Loss) | 4,647,000 | (394,000) | (2,023,000) | (1,961,000) | \$ 269,000 |
| End Balance | \$ 34,745,923 | \$ 2,100,538 | \$ 206,118 | \$ 2,964,157 | \$ 40,016,736 |

| | General Fund #110 | Special Fund Fund #120 | Operating Cash Reserves | Net Gain (Loss) | |
|-----------------|----------------------|---------------------------|----------------------------|-----------------|--------------|
| Beg Balance | \$ 29,257,868 | \$ 841,055 | \$ 30,098,923 | Operating | \$ 4,647,000 |
| Revenue | 40,304,000 | 66,685,000 | 106,989,000 | Non-Operating | (4,378,000) |
| Expenditures | 33,368,000 | 67,224,000 | 100,592,000 | Total | \$ 269,000 |
| Transfers | (1,750,000) | | (1,750,000) | | |
| Net Gain (Loss) | 5,186,000 | (539,000) | 4,647,000 | | |
| End Balance | \$ 34,443,868 | \$ 302,055 | \$ 34,745,923 | | |

| | Food Service Fund #500 | Activities Fund #600 | Athletic 700 | Appropriated General Funds |
|-----------------|---------------------------|-------------------------|-----------------|-------------------------------|
| Beg Balance | \$ 965,807 | \$ 1,298,063 | \$ 230,668 | \$ 2,494,538 |
| Revenue | 3,244,000 | 887,000 | 325,000 | 4,456,000 |
| Expenditures | 3,463,000 | 989,000 | 378,000 | 4,830,000 |
| Transfers | (20,000) | | | (20,000) |
| Net Gain (Loss) | (239,000) | (102,000) | (53,000) | (394,000) |
| End Balance | \$ 726,807 | \$ 1,196,063 | \$ 177,668 | \$ 2,100,538 |

| | C.O.P. Fund #450 | Debt Service Fund #300 | Restricted Debt Funds |
|-----------------|---------------------|---------------------------|--------------------------|
| Beg Balance | \$ 4,925,157 | \$ - | \$ 4,925,157 |
| Revenue | 9,712,000 | - | 9,712,000 |
| Expenditures | 11,673,000 | - | 11,673,000 |
| Transfers | | | - |
| Net Gain (Loss) | (1,961,000) | - | (1,961,000) |
| End Balance | \$ 2,964,157 | \$ - | \$ 2,964,157 |

| Cash reserve % of annual expense | June | | November | Net Gain/(Loss) |
|----------------------------------|--------------|----------|-------------|-----------------|
| 6/30/20 Cash Reserve % | 34.5% | Forecast | | \$ 269 |
| 6/30/19 Cash Reserve % | 30.3% | Actual | 2.9% | \$ 1,151 |
| 6/30/18 Cash Reserve % | 28.8% | Actual | 5.9% | \$ 2,666 |
| 6/30/17 Cash Reserve % | 26.7% | Actual | 2.0% | \$ 2,177 |
| 6/30/16 Cash Reserve % | 25.0% | Actual | 3.4% | \$ 4,323 |
| 6/30/15 Cash Reserve % | 21.3% | Actual | 2.9% | \$ (2,535) |
| 6/30/14 Cash Reserve % | 23.7% | Actual | 5.0% | \$ 443 |
| 6/30/13 Cash Reserve % | 23.7% | Actual | 2.2% | \$ 2,764 |
| 6/30/12 Cash Reserve % | 23.7% | Actual | 3.3% | \$ 2,888 |

Minimum Cash Balance Requirements

| | |
|--------------------------------|---------------|
| Required 3% Balance | \$ 3,017,760 |
| Excess of Min Required Balance | \$ 31,728,163 |

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Full Year Budget
FY2021

NY Budget 2

| | Operating Cash Reserves | Appropriated General Funds | Capital Fund #410 | Restricted Debt Funds | Total |
|-----------------|----------------------------|-------------------------------|----------------------|--------------------------|----------------|
| Beg Balance | \$ 34,745,923 | \$ 2,100,538 | \$ 206,118 | \$ 2,964,157 | \$ 40,016,736 |
| Revenue | 101,968,000 | 5,592,000 | 1,832,000 | 9,428,000 | \$ 118,820,000 |
| Expenditures | 104,703,000 | 5,695,000 | 3,688,000 | 10,694,000 | \$ 124,780,000 |
| Transfers | (1,750,000) | (180,000) | 1,930,000 | - | \$ - |
| Net Gain (Loss) | (4,485,000) | (283,000) | 74,000 | (1,266,000) | \$ (5,960,000) |
| End Balance | \$ 30,260,923 | \$ 1,817,538 | \$ 280,118 | \$ 1,698,157 | \$ 34,056,736 |

| | General Fund #110 | Special Fund Fund #120 | Operating Cash Reserves | Net Gain (Loss) |
|-----------------|----------------------|---------------------------|----------------------------|---------------------------|
| Beg Balance | \$ 34,443,868 | \$ 302,055 | \$ 34,745,923 | Operating \$ (4,485,000) |
| Revenue | 32,414,000 | 69,554,000 | 101,968,000 | Non-Operating (1,475,000) |
| Expenditures | 35,125,000 | 69,578,000 | 104,703,000 | Total \$ (5,960,000) |
| Transfers | (1,750,000) | | (1,750,000) | |
| Net Gain (Loss) | (4,461,000) | (24,000) | (4,485,000) | |
| End Balance | \$ 29,982,868 | \$ 278,055 | \$ 30,260,923 | |

| | Food Service Fund #500 | Activities Fund #600 | Athletic 700 | Appropriated General Funds |
|-----------------|---------------------------|-------------------------|-----------------|-------------------------------|
| Beg Balance | \$ 726,807 | \$ 1,196,063 | \$ 177,668 | \$ 2,100,538 |
| Revenue | 3,879,000 | 1,269,000 | 444,000 | 5,592,000 |
| Expenditures | 3,644,000 | 1,613,000 | 438,000 | 5,695,000 |
| Transfers | (180,000) | | | (180,000) |
| Net Gain (Loss) | 55,000 | (344,000) | 6,000 | (283,000) |
| End Balance | \$ 781,807 | \$ 852,063 | \$ 183,668 | \$ 1,817,538 |

| | C.O.P. Fund #450 | Debt Service Fund #300 | Restricted Debt Funds |
|-----------------|---------------------|---------------------------|--------------------------|
| Beg Balance | \$ 2,964,157 | \$ - | \$ 2,964,157 |
| Revenue | 9,428,000 | - | 9,428,000 |
| Expenditures | 10,694,000 | - | 10,694,000 |
| Transfers | | | - |
| Net Gain (Loss) | (1,266,000) | - | (1,266,000) |
| End Balance | \$ 1,698,157 | \$ - | \$ 1,698,157 |

| Cash reserve % of annual expense | June | November |
|----------------------------------|-----------------------|-------------|
| 6/30/21 Cash Reserve % | 28.9% Budget | |
| 6/30/20 Cash Reserve % | 34.5% Forecast | |
| 6/30/19 Cash Reserve % | 30.3% Actual | 2.9% |
| 6/30/18 Cash Reserve % | 28.8% Actual | 5.9% |
| 6/30/17 Cash Reserve % | 26.7% Actual | 2.0% |
| 6/30/16 Cash Reserve % | 25.0% Actual | 3.4% |
| 6/30/15 Cash Reserve % | 21.3% Actual | 2.9% |
| 6/30/14 Cash Reserve % | 23.7% Actual | 5.0% |
| 6/30/13 Cash Reserve % | 23.7% Actual | 2.2% |
| 6/30/12 Cash Reserve % | 23.7% Actual | 3.3% |

3. REVENUES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY2021

| | FY2021 | FY2020 | FY2019 | FY2018 | FY2017 | FY2016 | FY2015 | FY2014 | FY2013 |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Budget | Forecast | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
| REVENUE BY SOURCE | <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 | \$ 92,600 | \$ 95,542 | \$ 94,030 | \$ 92,714 | \$ 90,725 | \$ 81,377 | \$ 79,682 | \$ 79,529 | \$ 80,366 |
| County | 1,800 | 1,788 | 1,584 | 1,743 | 1,643 | 1,734 | 1,700 | 1,705 | 1,551 |
| State | 18,919 | 21,322 | 21,351 | 19,123 | 18,683 | 18,767 | 17,742 | 17,759 | 14,846 |
| Federal | 3,916 | 3,306 | 3,255 | 3,786 | 3,757 | 3,621 | 3,976 | 3,780 | 3,966 |
| Other | 1,585 | 1,459 | 1,659 | 1,847 | 2,191 | 2,180 | 2,530 | 2,708 | 1,707 |
| Total | \$ 118,820 | \$ 123,417 | \$ 121,879 | \$ 119,213 | \$ 116,999 | \$ 107,679 | \$ 105,630 | \$ 105,481 | \$ 102,436 |
| % Change | -3.7% | 1.3% | 2.2% | 1.9% | 8.7% | 1.9% | 0.1% | 3.0% | -0.6% |
| \$ Change | \$ (4,597) | \$ 1,538 | \$ 2,666 | \$ 2,214 | \$ 9,320 | \$ 2,049 | \$ 149 | \$ 3,045 | \$ (584) |
| | non-reassess | | non-reassess | | non-reassess | | non-reassess | | non-reassess |

Key Events

- FY14 - Full day Kindergarten was implemented which increased WADA
- FY14 - Riverview Gardens student tuition revenue started
- FY17 - Prop R revenue netted \$8.1M from 49 cents tax increase (which means revenue increased 8.7% instead of 1.1%)
- FY17 - Prop A revenue of 4 cents replaced the debt service 4 cents (\$664K approx)
- FY20 - Covid 19 shortened the school year to 129 days and resulted in reduced state funding.

Historical Trend FY11-FY20

| | |
|---------------------------|--|
| Revenue | 2.0% per year trend (10 years) |
| Revenue | 1.3% per year trend (10 years excluding FY17 Prop R \$8.1M increase) |
| CPI % | 1.8% per year inflation |
| Inflation Deficit (000's) | \$ (618) per year deficit for Inflation % > Revenue % (revenue % - CPI %, x revenue budget) |

Summary

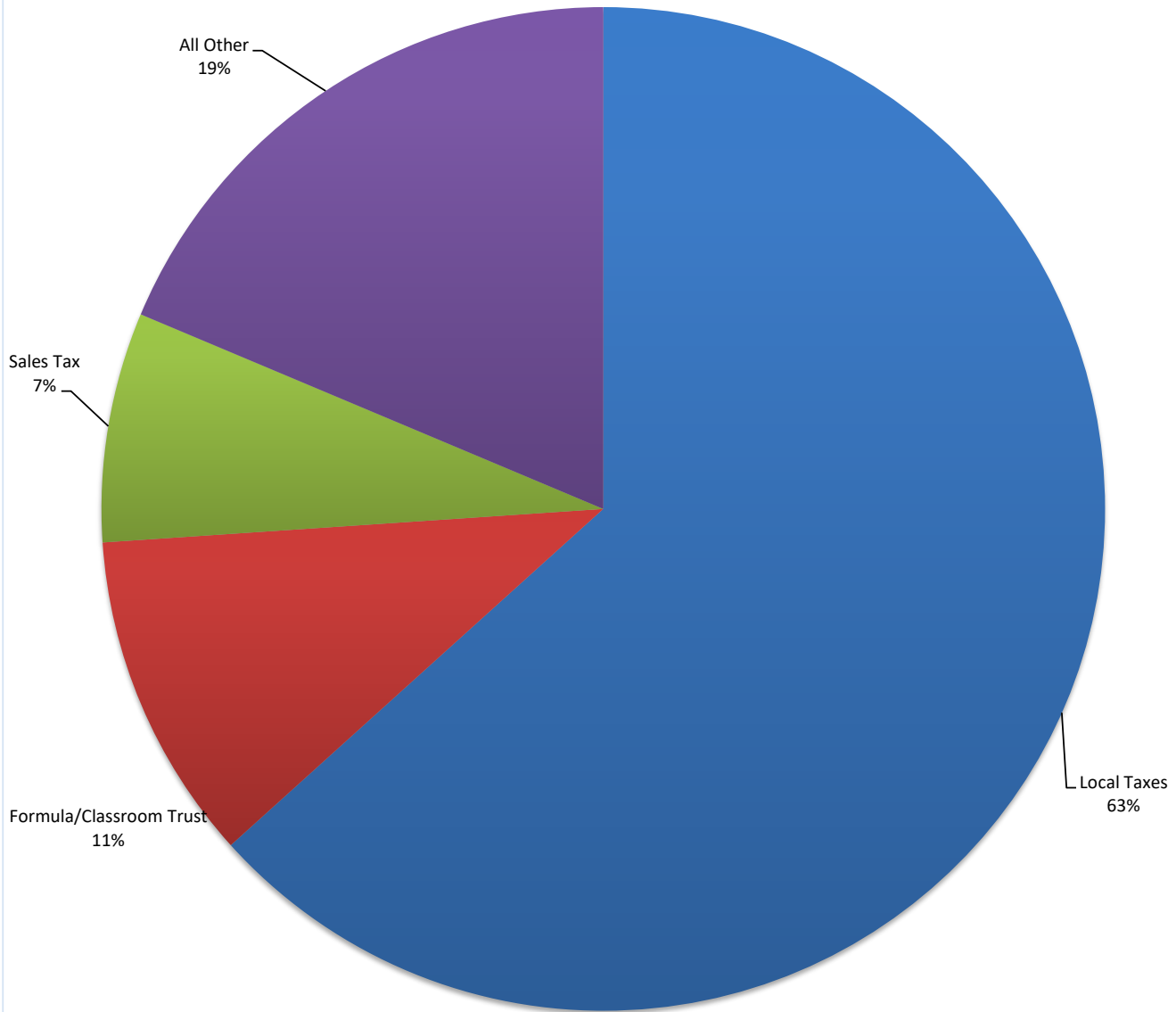
Of 36 revenue line items on the financial statements, 3 lines comprise about 81% of total revenue: local tax, sales tax, and Basic Formula (including Classroom Trust). Compared to FY20 forecast, FY21 local tax is down \$1.9M, sales tax is down \$1.0M, formula is down \$2.4M, and ESSER federal aid of \$.7M is added to offset the decrease.

Local tax is a non-reassessment year. Budgeted revenue is based on .5% AV increase, \$10M new construction, 2.3% CPI, and 94.7% collection rate compared to the typical 97.0%. **This lower rate is the same rate as tax year 2009, the last economic recession.** The AV and tax rates are finalized in September by the county and a budget adjustment is then required. Sales tax assumes FY20 WADA of 9,600, down .5% based on a 5 year average. There is no DESE guidance for WADA reimbursement. So a very rough educated guess on the economy estimates a \$904 reimbursement rate, down 10.1% from this year. Likewise, there is no DESE guidance on transportation, so a very rough educated guess estimates a 10% decrease from this year. Basic Formula/Classroom Trust is based on 2nd preceding year WADA of 9,580, \$6,375 SAT, 1.089 DVM, but only 95% funding. The WADA decreased 327 due to 122 less ADA, 134 less LEP (170 lower count and a threshold increase from 1.94% to 2.50%), and 71 less summer school ADA. The FY20 SAT is \$6,375 but funded only at 95.2%. FY21 assumes \$6,375 SAT and 95.0% funding. There is no DESE guidance on FY21 funding. State appropriation is \$4.8B. Every \$757.6K equals \$1 of SAT. So each increment of \$50M state shortfall equates to about \$66 reduced SAT. The poor economy suggests there may be a further decrease of SAT. If there is further economy downturn, it is possible more federal aid could be received to help offset the decrease.

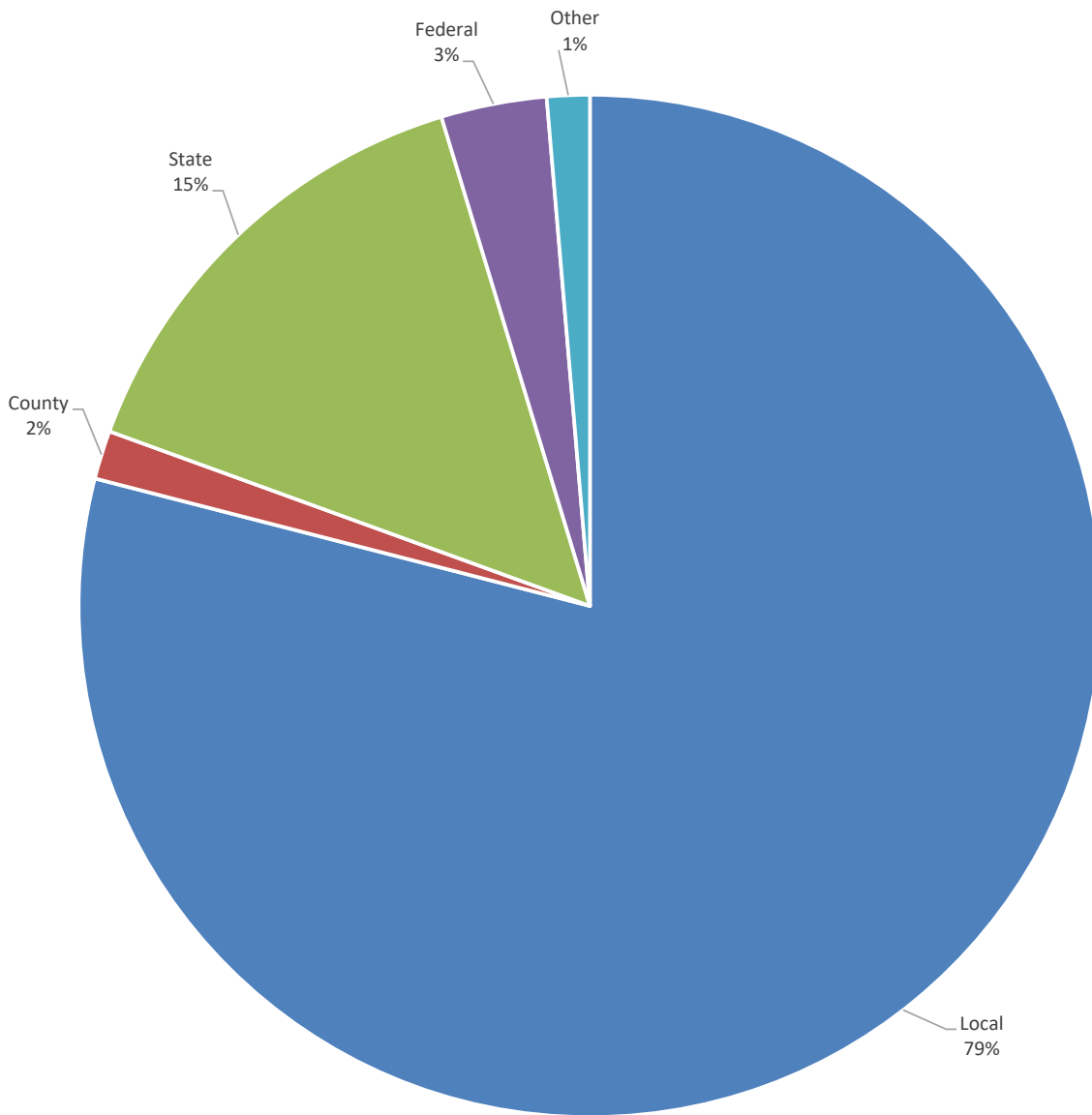
Mehville School District
Budget - Revenues
FY2021

| REVENUES (000's) | Actual FY2017 | Actual FY2018 | Actual FY2019 | Forecast FY2020 | Budget FY2021 |
|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|
| Current Taxes | \$ 71,097 | \$ 72,843 | \$ 73,363 | \$ 76,071 | \$ 74,200 |
| Delinquent Taxes | 352 | 833 | 1,173 | 1,535 | 1,175 |
| Prop C Sales Tax | 9,529 | 9,666 | 9,908 | 9,700 | 8,675 |
| Fin Inst Taxes | 166 | 179 | 144 | 200 | 200 |
| M & M Surtax | 1,603 | 1,712 | 1,687 | 2,015 | 1,900 |
| Earnings on Invest. | 219 | 458 | 813 | 625 | 73 |
| Food Service-Program | 1,404 | 1,435 | 1,550 | 1,322 | 1,650 |
| Food Service-Non-Pro | 617 | 681 | 648 | 437 | 550 |
| Student Activities | 2,268 | 2,170 | 2,100 | 1,267 | 1,850 |
| Community Service | 405 | 408 | 399 | 338 | 425 |
| VICC | 2,294 | 1,987 | 1,863 | 1,752 | 1,552 |
| Other | 771 | 342 | 382 | 280 | 350 |
| Total Local | \$ 90,725 | \$ 92,714 | \$ 94,030 | \$ 95,542 | \$ 92,600 |
| Fines etc | \$ 104 | \$ 96 | \$ 80 | 150 | 150 |
| State Assessed Util | 1,539 | 1,647 | 1,504 | 1,638 | 1,650 |
| Total County | \$ 1,643 | \$ 1,743 | \$ 1,584 | \$ 1,788 | \$ 1,800 |
| Basic Formula | \$ 11,286 | \$ 11,462 | \$ 12,997 | 13,487 | 11,523 |
| Transportation | 659 | 736 | 859 | 788 | 710 |
| Early Childhood | 2,730 | 2,859 | 3,423 | 3,779 | 3,880 |
| Classroom Trust | 3,751 | 3,831 | 3,815 | 2,996 | 2,550 |
| Educational Screen (PAT) | 155 | 177 | 203 | 200 | 200 |
| Career Education | 51 | 21 | 20 | 36 | 21 |
| Food Service | 29 | 30 | 28 | 29 | 29 |
| Enhancement Grant | - | - | - | - | - |
| Other | 22 | 7 | 6 | 7 | 6 |
| Total State | \$ 18,683 | \$ 19,123 | \$ 21,351 | \$ 21,322 | \$ 18,919 |
| Medicaid | 68 | 105 | 125 | 115 | 123 |
| Vocational Edu (Perkins) | 112 | 120 | 115 | 126 | 120 |
| Early Childhood | 400 | 399 | 71 | 72 | 70 |
| School Lunch | 1,346 | 1,336 | 1,282 | 1,117 | 1,330 |
| School Breakfast | 320 | 314 | 312 | 320 | 320 |
| Title I | 1,092 | 996 | 939 | 1,022 | 858 |
| Title III & IV | 159 | 200 | 139 | 317 | 198 |
| Title II | 232 | 305 | 212 | 209 | 206 |
| Other | 28 | 11 | 60 | 8 | 691 |
| Total Federal | \$ 3,757 | \$ 3,786 | \$ 3,255 | \$ 3,306 | \$ 3,916 |
| Sale of Property | \$ 46 | \$ 24 | \$ 11 | 11 | 11 |
| Tuition - Riverview | 496 | 91 | 67 | 17 | 9 |
| Contracted Educational | 535 | 534 | 303 | 289 | 290 |
| Trans From Others | 1,114 | 1,198 | 1,278 | 1,142 | 1,275 |
| Total Other | \$ 2,191 | \$ 1,847 | \$ 1,659 | \$ 1,459 | \$ 1,585 |
| GRAND TOTAL | \$ 116,999 | \$ 119,213 | \$ 121,879 | \$ 123,417 | \$ 118,820 |
| Inc(Dec) From Prior Year | \$ 9,320 8.7% | \$ 2,214 1.9% | \$ 2,666 2.2% | \$ 1,538 1.3% | \$ (4,597) -3.7% |

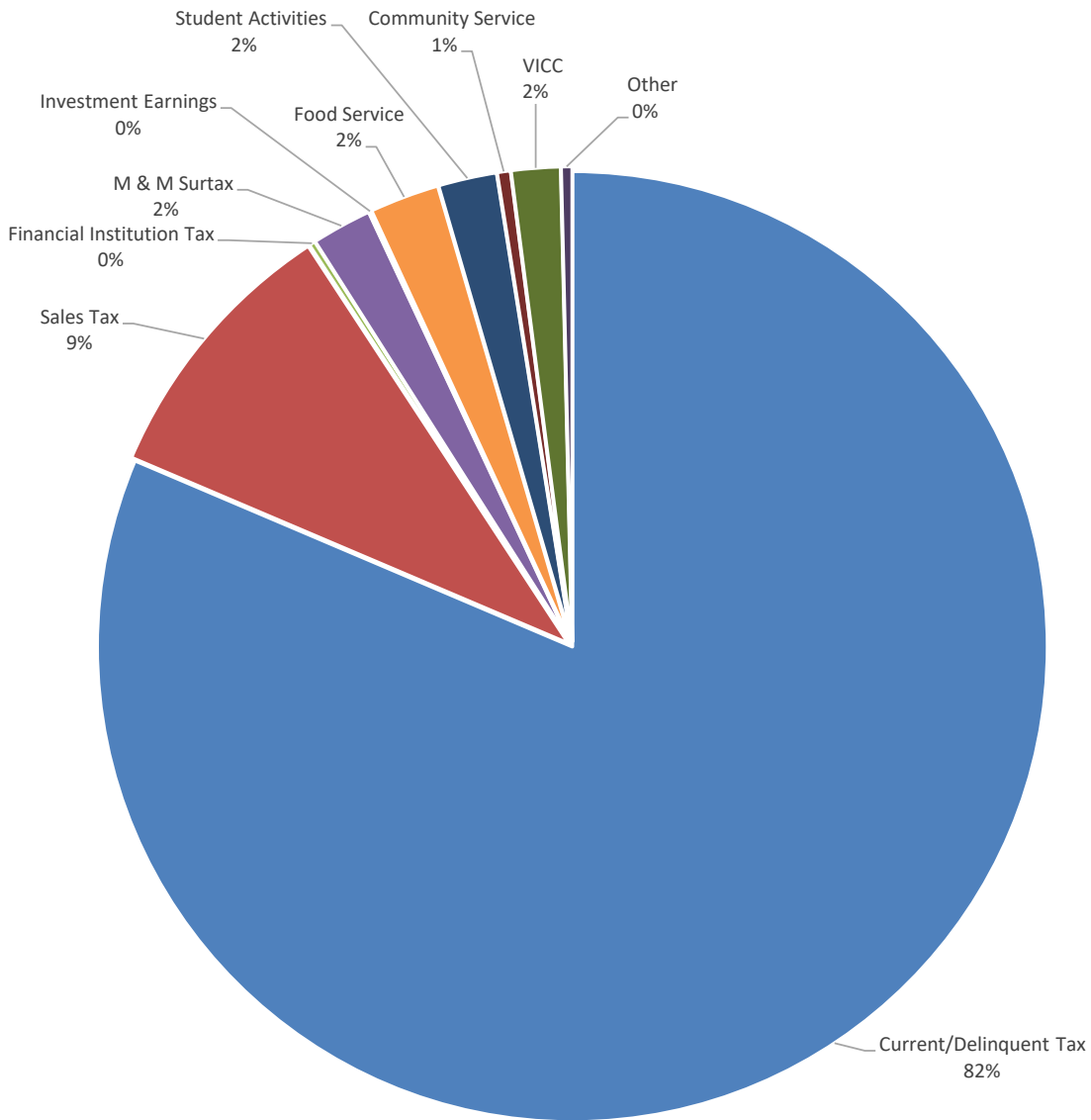
FY2021 Key Revenue Items



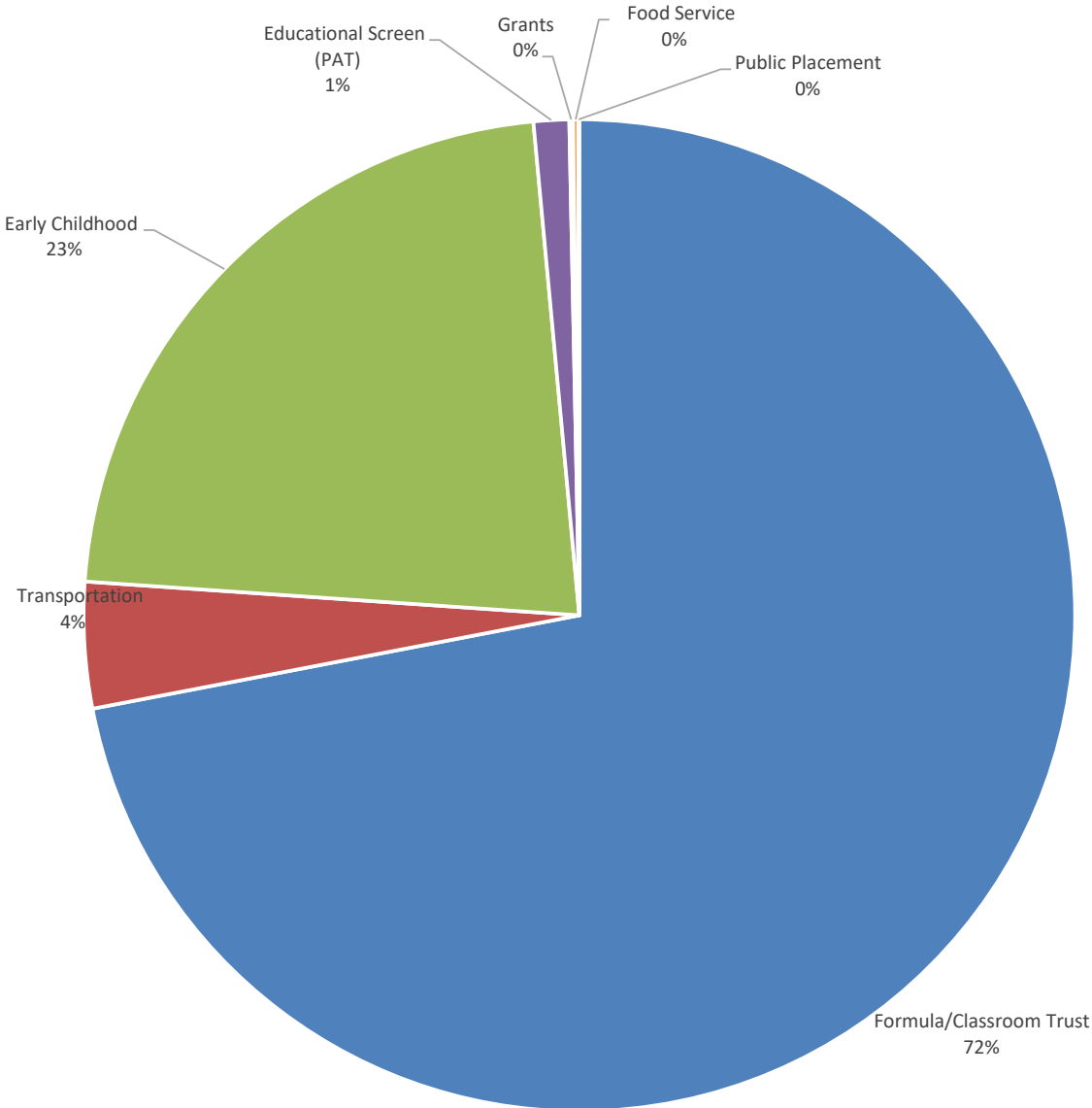
FY2021 Revenue by Source



FY2021 Local Revenue



FY2021 State Revenue



Current Taxes - Assessed Value History (000's)

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

FY10-19 Avg **1.95%** **-6.22%** **1.29%** **1.54%** **1.78%**

- 1 cent tax: FY21 = \$200K revenue, FY20 = \$199K (AV / \$100 * .01 * 97% collection)
- Odd number tax years are reassessment years / even years are non-reassessment
- Last 6 non-reassessment years ("even" tax years) = .5% average increase, 5 (+) years, 1 (-) year
- Last 6 reassessment years ("odd" tax years) = 1.3% average increase, 3 (+) years, 3 (-) years
- **After 2008, AV declined and took 11 years to surpass 2008 amounts.**
- Local taxes comprise over 60% of the total revenue budget

Local Taxes - FY21 Budget (Tax Year 2020)

State Auditor Tax Calculation:

| | | (Tax 2019) | (Tax 2020) | |
|--------|--|----------------------|--------------------|--|
| | | <u>FY20 Forecast</u> | <u>FY21 Budget</u> | <u>Inc (Dec)</u> |
| State | Blended Tax Rate - Permanent | \$ 3.7641 | \$ 3.7641 | |
| State | Blended Tax Rate - Prop A Temporary | 0.0353 | 0.0353 | |
| State | Total Tax Rate | \$ 3.7994 | \$ 3.7994 | - |
| County | Assessed Value (000's) | 2,051,430 | 2,061,688 | 0.5% |
| County | New Construction (000's) | 6,820 | 10,140 | |
| State | CPI Index | 1.90% | 2.30% | |
| | Tax Levied (000's) | 77,942 | 78,332 | |
| | | 97.60% | 94.73% | Note: 2009 tax year collection % = 94.71% |
| | Collection % (3 yr avg = 97.01%, 10 yr avg = 96.89%) | | | |
| | Tax Revenue (000's) | 76,071 | 74,200 | \$ (1,871) Change \$ |
| | | (forecast) | (budget) | -2.5% Change % |

Note 1) The 2019 blended tax rate of \$3.80 ranks 21st out of 22 county districts (Ladue is lower).

Note 2) **FY21 tax revenue is budgeted to be 2.5% decrease. FY22 may be minimal since the last 2 reassessment years have 12.4% and 6.0%, well above the 1.3% historical average. Then FY23 is another minimal increase since it is non-reassessment.**

Caution is noted that it's very possible for 3 consecutive years of somewhat flat tax revenue.

Basic Formula/Classroom Trust

| <u>Formula Calculation</u> | Actual FY18 | Actual FY19 | Forecast FY20 | Budget FY21 | Inc (Dec) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| WADA (note 2) | 9,826.4 | 9,907.0 | 9,906.8 | 9,580.0 | (327) |
| SAT (note 3) | \$ 6,241 | \$ 6,308 | \$ 6,375 | \$ 6,375 | - |
| District Total | 61,326,385 | 62,493,312 | 63,156,009 | 61,072,471 | |
| Dollar Value Modifier | 1.094 | 1.095 | 1.092 | 1.089 | (0.003) |
| District Total Modified | 67,091,065 | 68,430,176 | 68,966,362 | 66,507,921 | |
| Less: Local Effort | (51,563,079) | (51,563,079) | (51,563,079) | (51,563,079) | |
| Sub-total | 15,527,986 | 16,867,097 | 17,403,283 | 14,944,842 | |
| Funding % | 100.00% | 100.00% | 95.20% | 95.00% | |
| Total calculation | 15,527,986 | 16,867,097 | 16,568,688 | 14,197,599 | |
| Less: PY Adjustment | (234,224) | (59,199) | (85,359) | (125,000) | |
| Total Revenue | 15,293,762 | 16,807,898 | 16,483,329 | 14,072,599 | |
| | 1.7% | 9.9% | -1.9% | -14.6% | |
| | | | | Inc (Dec) | (2,410,729) |

Note 1 The calculation assumes summer school 2020 will have ADA the same as last year (172) or higher.

Note 2 WADA (highest of current, first preceding, or second preceding year) is based on the 2nd preceding year.

WADA declines 327 due to 122 less ADA, 134 less LEP (threshold changed from 1.94% to 2.50%), and 71 less summer school ADA. Reduced WADA reduces revenue by \$2.1M.

Note 3 State Adequacy Target: FY20 basis is \$6,375. FY21 budget assumes the same as FY20. The poor economy suggests there may be a further decrease but there is currently no guidance from DESE. A similar 95% funding estimate will be used for now. If there is further downturn in the state economy, it is possible more federal aid would be received to help offset the decrease.

Note 4 The dollar value modifier decreased to 1.089, which further reduces revenue by \$200K.

Basic Formula/Classroom Trust - 2nd Preceding Year WADA

| | <u>FY18 WADA</u> | <u>FY19 WADA</u> | |
|--|-----------------------|-----------------------|-------------------|
| Regular Term ADA | 9,104.0 | 8,981.9 | (122.06) Inc(dec) |
| Summer School ADA | 118.9 | 171.8 | |
| | June 2017 | June 2018 | |
| Total ADA | <u>9,222.9</u> | <u>9,153.7</u> | |
| FRL Count (January) | 2,527.46 | 2,320.16 | |
| FRL Threshold % | 36.12% | 31.42% | |
| FRL ADA | - | - | |
| LEP Count (October MOSIS file, screen 2) | 1,231 | 1,061 | |
| LEP Threshold % | 1.94% | 2.50% | |
| LEP ADA | <u>631.2</u> | <u>497.5</u> | (133.75) Inc(dec) |
| Total FRL+IEP+LEP | 631.2 | 497.5 | |
| WADA | 9,854.1 | 9,651.2 | |
| Less: Summer School | <u>(118.9)</u> | <u>(171.8)</u> | |
| WADA - Summer School | 9,735.2 | 9,479.4 | |
| Plus: Estimated Summer School 2020 | <u>171.6</u> | <u>100.6</u> | (71.02) Inc(dec) |
| Basic Formula WADA | <u>9,906.8</u> | <u>9,580.0</u> | (326.83) Inc(dec) |

Note: FY21 budget uses the 2nd preceding year FY19 WADA and June 2020 summer school ADA (100.6 estimate).
 FY20 revenue used 2nd preceding year FY18 WADA and June 2019 summer school ADA (171.6 actual).
 This data is presented for comparative purposes to analyze changes in WADA.

Prop C Sales Tax

(WADA excludes VICC and Riverview Gardens)

| Year | Per WADA | Inc(Dec) | | | | (Note 1) | | | |
|------|----------|----------|---------|----------|----------|-----------------|-----------|---------------|--------|
| | | | WADA | Inc(Dec) | Inc(Dec) | Revenue | Inc(Dec) | Inc(Dec) | |
| FY21 | \$ 904 | -10.1% | | | | Budget | 8,675,000 | \$(1,025,000) | -10.6% |
| FY20 | \$ 1,005 | 0.0% | 9,600.0 | (51.2) | -0.53% | Forecast | 9,700,000 | | |
| FY19 | \$ 1,005 | 1.7% | 9,651.2 | (205.9) | -2.09% | | 9,907,795 | | |
| FY18 | \$ 988 | 0.9% | 9,857.1 | 74.8 | 0.76% | | 9,666,248 | | |
| FY17 | \$ 979 | 3.3% | 9,782.3 | 51.1 | 0.52% | | 9,529,115 | | |
| FY16 | \$ 948 | 2.9% | 9,731.2 | (81.7) | -0.83% | | 9,299,809 | | |
| FY15 | \$ 921 | 4.2% | 9,813.0 | (96.7) | -0.98% | | 9,128,563 | | |
| FY14 | \$ 884 | 5.9% | 9,909.7 | 323.0 | 3.37% | | 8,460,646 | | |
| FY13 | \$ 835 | 0.4% | 9,586.7 | 63.2 | 0.66% | | 7,939,102 | | |
| FY12 | \$ 832 | 7.1% | 9,523.4 | (15.2) | -0.16% | | 7,957,000 | | |
| FY11 | \$ 777 | 1.7% | 9,538.7 | | | | 7,380,000 | | |
| FY10 | \$ 764 | -5.0% | | | | | | | |
| FY09 | \$ 804 | -4.9% | | | | | | | |
| FY08 | \$ 845 | -1.4% | | | | | | | |
| FY07 | \$ 857 | | | | | | | | |

1.23% Avg annual increase FY07 - FY20 (14 years)
2.90% Avg annual increase FY11 - FY20 (10 years)

Assumptions:

- WADA is estimated to decrease 51 or .5%. The 5 year average change (FY15 - FY19) is .5% decrease.
- FY21 per WADA reimbursement is estimated at \$904 which is 10.1% less (based on economy) than current year estimates.
- Sales tax comprises about 8% of the total revenue budget
- \$1 per WADA reimbursement = approximately \$9.6K revenue, thus a \$10 variance is almost \$100K

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

Prop C Sales Tax

Per WADA Budget

| | | |
|---|-----------------|--------------------------------|
| | \$ 1,005 | Current Year Per WADA Estimate |
| x | -10.1% | Business Growth |
| = | \$ 904 | FY21 Per WADA Estimate |

Budget Calculation

| | | |
|---|---------------|-----------------------------------|
| | \$ 904 | FY21 Per WADA (1.5% increase) |
| x | 9,600 | FY20 WADA Estimate (.5% decrease) |
| = | 8,675 | FY21 Revenue Budget (000's) |

\$ 9,700 FY20 Revenue Forecast (000's)

| | |
|-------------------|----------|
| \$ (1,025) | Inc(dec) |
| -10.6% | |

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

| <u>Tax Year</u> | <u>FY</u> | <u>Residential</u> | <u>Aq</u> | <u>Commercial</u> | <u>Personal Property</u> | <u>Total</u> | <u>Change</u> | <u>Tax Collected</u> |
|-----------------|-----------|--------------------|-----------|-------------------|------------------------------|--------------|---------------|--------------------------|
| 2020 Budget | 2021 | \$ 1,446,111 | \$ 189 | \$ 345,619 | \$ 269,768 | \$ 2,061,687 | 0.5% | \$ 74,200,000 |
| 2019 | 2020 | 1,438,917 | 188 | 343,899 | 268,426 | 2,051,430 | 12.4% | 75,600,000 |
| 2018 | 2019 | 1,250,491 | 174 | 315,805 | 259,073 | 1,825,543 | 0.6% | 73,363,331 |
| 2017 | 2018 | 1,240,240 | 174 | 315,007 | 259,056 | 1,814,477 | 6.0% | 72,843,289 |
| 2016 | 2017 | 1,156,952 | 176 | 296,066 | 257,981 | 1,711,175 | 1.2% | 71,097,110 |
| 2015 | 2016 | 1,153,014 | 176 | 295,237 | 242,879 | 1,691,306 | 1.8% | 61,731,661 |
| 2014 | 2015 | 1,128,456 | 293 | 285,069 | 246,776 | 1,660,594 | 0.4% | 60,890,233 |
| 2013 | 2014 | 1,124,462 | 293 | 289,074 | 240,345 | 1,654,174 | -3.3% | 60,477,570 |
| 2012 | 2013 | 1,171,524 | 336 | 291,139 | 246,962 | 1,709,961 | 1.1% | 63,604,406 |
| 2011 | 2012 | 1,167,548 | 338 | 291,696 | 231,362 | 1,690,944 | -3.4% | 62,743,362 |
| 2010 | 2011 | 1,209,229 | 335 | 306,391 | 233,878 | 1,749,833 | -1.4% | 63,555,126 |
| 2009 | 2010 | 1,206,410 | 491 | 308,428 | 260,011 | 1,775,340 | -5.8% | 61,744,409 |
| 2008 | 2009 | 1,328,700 | 353 | 291,043 | 264,313 | 1,884,409 | 1.3% | 62,821,290 |
| 2007 | 2008 | 1,315,877 | 352 | 285,847 | 257,854 | 1,859,930 | 16.8% | 62,189,936 |
| 2006 | 2007 | 1,090,672 | 343 | 242,435 | 259,593 | 1,593,043 | 2.8% | 58,437,867 |
| 2005 | 2006 | 1,065,565 | 453 | 236,426 | 246,658 | 1,549,102 | 13.2% | 57,388,129 |
| 2004 | 2005 | 929,188 | 488 | 195,355 | 243,885 | 1,368,916 | 0.7% | 55,998,552 |
| 2003 | 2004 | \$ 910,444 | \$ 525 | \$ 198,909 | \$ 250,064 | \$ 1,359,942 | | \$ 52,926,546 |

Note 1> Odd years are reassessment years.

MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

BY FUND

| TAX YEAR | GENERAL | TEACHERS | COPS | CAPITAL | DEBT SERVICE | TOTAL |
|-------------|---------|----------|--------|---------|--------------|--------|
| 2020 Prop A | | | | 0.0353 | | 0.0353 |
| 2020 | 1.0241 | 2.2875 | 0.4525 | - | - | 3.7641 |
| 2020 | 1.0241 | 2.2875 | 0.4525 | - | - | 3.7641 |
| 2020 Budget | 1.0241 | 2.2875 | 0.4525 | - | - | 3.7641 |
| 2019 Prop A | | | | 0.0353 | | 0.0353 |
| 2019 ** | 1.3641 | 1.9400 | 0.4500 | 0.0100 | - | 3.7641 |
| 2018 Prop A | | | | 0.0391 | | 0.0391 |
| 2018 | 1.4489 | 2.1300 | 0.5100 | 0.0200 | - | 4.1089 |
| 2017 Prop A | | | | 0.0391 | | 0.0391 |
| 2017 ** | 1.3939 | 2.1700 | 0.5100 | 0.0300 | - | 4.1039 |
| 2016 Prop A | | | | 0.0400 | | 0.0400 |
| 2016 | 1.6642 | 2.0300 | 0.5100 | 0.0300 | - | 4.2342 |
| 2015 ** | 1.0439 | 2.1600 | 0.5100 | | 0.0400 | 3.7539 |
| 2014 | 1.2200 | 2.0599 | 0.4700 | | 0.0320 | 3.7819 |
| 2013 ** | 1.2000 | 2.0600 | 0.4700 | | 0.0310 | 3.7610 |
| 2012 | 1.1661 | 2.0400 | 0.4500 | | 0.0320 | 3.6881 |
| 2011 ** | 1.1606 | 2.0300 | 0.4425 | | 0.0330 | 3.6661 |
| 2010 Recoup | 1.1089 | 1.9973 | 0.4401 | | 0.0300 | 3.5763 |
| 2009 ** | 1.0446 | 1.9305 | 0.4231 | | 0.0300 | 3.4282 |

** Reassessment year

| BY PROPERTY CLASS | 3.6537 | 4.3698 | 3.8328 | 4.5374 | 3.7994 | | | |
|-------------------|-------------|-------------|------------|---------------|---------|-----------------------------------|---------------|--------------|
| Tax Rate Ceiling | 4.2146 | 4.5806 | 4.0814 | 4.4974 | | | | |
| Temporary Ceiling | 0.0403 | 0.0400 | 0.0404 | 0.0403 | | | | |
| Tax Year | Residential | Agriculture | Commercial | Pers Property | Blended | Total Assessed Valuation | AV % Inc(Dec) | Debt Service |
| 2020 Prop A | 0.0340 | 0.0380 | 0.0370 | 0.0400 | 0.0353 | | | |
| 2020 Final | | | | | | | -100.0% | |
| 2020 July | | | | | | | -100.0% | |
| 2020 Budget | 3.6197 | 4.3318 | 3.7958 | 4.4974 | 3.7641 | \$ 2,061,687,602 | 0.5% | |
| 2019 Prop A | 0.0340 | 0.0380 | 0.0370 | 0.0400 | 0.0353 | (This tax will sunset after 2025) | | |
| 2019 Final | 3.6197 | 4.3318 | 3.7958 | 4.4974 | 3.7641 | \$ 2,051,430,450 | 12.4% | - |
| 2018 Prop A | 0.0390 | 0.0400 | 0.0390 | 0.0400 | 0.0391 | (This tax will sunset after 2025) | | |
| 2018 | 4.0504 | 4.5806 | 4.0215 | 4.4974 | 4.1089 | \$ 1,825,543,180 | 0.6% | |
| 2017 Prop A | 0.0390 | 0.0400 | 0.0390 | 0.0400 | 0.0391 | (This tax will sunset after 2025) | | |
| 2017 | 4.0515 | 4.5806 | 3.9863 | 4.4974 | 4.1039 | \$ 1,814,476,950 | 6.0% | - |
| 2016 Prop A | 0.0400 | 0.0398 | 0.0400 | 0.0400 | 0.0400 | (This tax will sunset after 2025) | | |
| 2016 | 4.2146 | 4.5806 | 4.0814 | 4.4974 | 4.2342 | \$ 1,711,175,010 | 1.2% | - |
| 2015 | 3.7388 | 4.1000 | 3.5970 | 4.0161 | 3.7539 | \$ 1,691,306,370 | 1.8% | 0.0400 |
| 2014 | 3.7621 | 4.0919 | 3.6641 | 4.0081 | 3.7819 | \$ 1,660,594,330 | 0.4% | 0.0320 |
| 2013 Note 2 | 3.7610 | 4.0910 | 3.5727 | 3.9871 | 3.7610 | \$ 1,654,174,190 | -3.3% | 0.0310 |
| 2012 | 3.6494 | 4.0920 | 3.5716 | 4.0081 | 3.6881 | \$ 1,709,961,760 | 1.1% | 0.0320 |
| 2011 Note 1 | 3.6634 | 4.0897 | 3.4372 | 3.9678 | 3.6661 | \$ 1,690,944,000 | -3.4% | 0.0330 |
| 2010 | 3.5470 | 4.0900 | 3.3947 | 3.9648 | 3.5763 | \$ 1,749,833,000 | -1.4% | 0.0300 |
| 2009 | 3.4522 | 2.9289 | 2.8935 | 3.9648 | 3.4282 | \$ 1,775,340,000 | -5.8% | 0.0300 |

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

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

4. EXPENSES

Mehlville School District
Budget by Source/Object (Amounts in Thousands)
FY21

| EXPENDITURE BY OBJECT | FY2021 | FY2020 | FY2019 | FY2018 | FY2017 | FY2016 | FY2015 | FY2014 | FY2013 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| | Budget | Forecast | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
| | Full Year | Full Year | Full Year | Full Year | Full Year | Full Year | Full Year | Full Year | Full Year |
| Salaries | \$ 70,975 | \$ 68,100 | \$ 66,310 | \$ 63,858 | \$ 62,340 | \$ 59,885 | \$ 62,356 | \$ 61,096 | \$ 59,771 |
| Benefits | 20,800 | 20,249 | 19,844 | 19,271 | 18,938 | 18,352 | 19,054 | 18,127 | 16,947 |
| Salaries & Benefits | 91,775 | 88,349 | 86,154 | 83,129 | 81,278 | 78,237 | 81,410 | 79,223 | 76,718 |
| Purchased Services | 6,865 | 6,316 | 6,530 | 6,165 | 5,621 | 4,659 | 4,509 | 4,408 | 4,178 |
| Supplies | 11,758 | 10,757 | 12,091 | 12,067 | 11,941 | 10,099 | 10,942 | 10,656 | 10,206 |
| Capital | 3,569 | 5,934 | 5,019 | 5,753 | 4,023 | 890 | 2,055 | 1,561 | 2,168 |
| Debt Service | 10,813 | 11,792 | 10,933 | 9,434 | 11,959 | 9,471 | 9,249 | 9,190 | 6,402 |
| Total | \$ 124,780 | \$ 123,148 | \$ 120,727 | \$ 116,548 | \$ 114,822 | \$ 103,356 | \$ 108,165 | \$ 105,038 | \$ 99,672 |
| % Change | 1.3% | 2.0% | 3.6% | 1.5% | 11.1% | -4.4% | 3.0% | 5.4% | -0.5% |
| \$ Change | \$ 1,632 | \$ 2,421 | \$ 4,179 | \$ 1,726 | \$ 11,466 | \$ (4,809) | \$ 3,127 | \$ 5,366 | \$ (460) |

Key Events

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

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

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

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

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

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

Historical Trend

FY10 - FY15 **1.9%** per year trend (FY16 was excluded due to unusual cost cuts)

FY10-FY20 **2.2%** per year trend (includes FY17 Prop R increased budget partially offset by FY16 cuts)

Summary

Salaries and benefits are about 74% of total expenses. 77% of all salaries are certified staff.

Total salary increased \$2.9M, or 4.2%. The increase excluding \$.7M Covid 19 addbacks is \$2.2M, or 3.2% (and includes 2 FTE's added).

Certified salaries increase 2.9% (excluding Covid 19 addbacks), including 1 step and \$700 added to the base, plus adding 2 FTE's.

Classified staff regular increase is 2.9% (\$455K), and an additional 2.5% increase (\$395K) to cover 45 additional days due to Covid 19 closure in FY20 plus pay rate restructure to meet future minimum wage. Admin salary increases 3.0%.

Retirement contributions and health insurance comprise about 88% of all benefits expense. The district has not increased health insurance rates since 2015 due to favorable fund balances. This is a significant cost increase that is temporarily avoided.

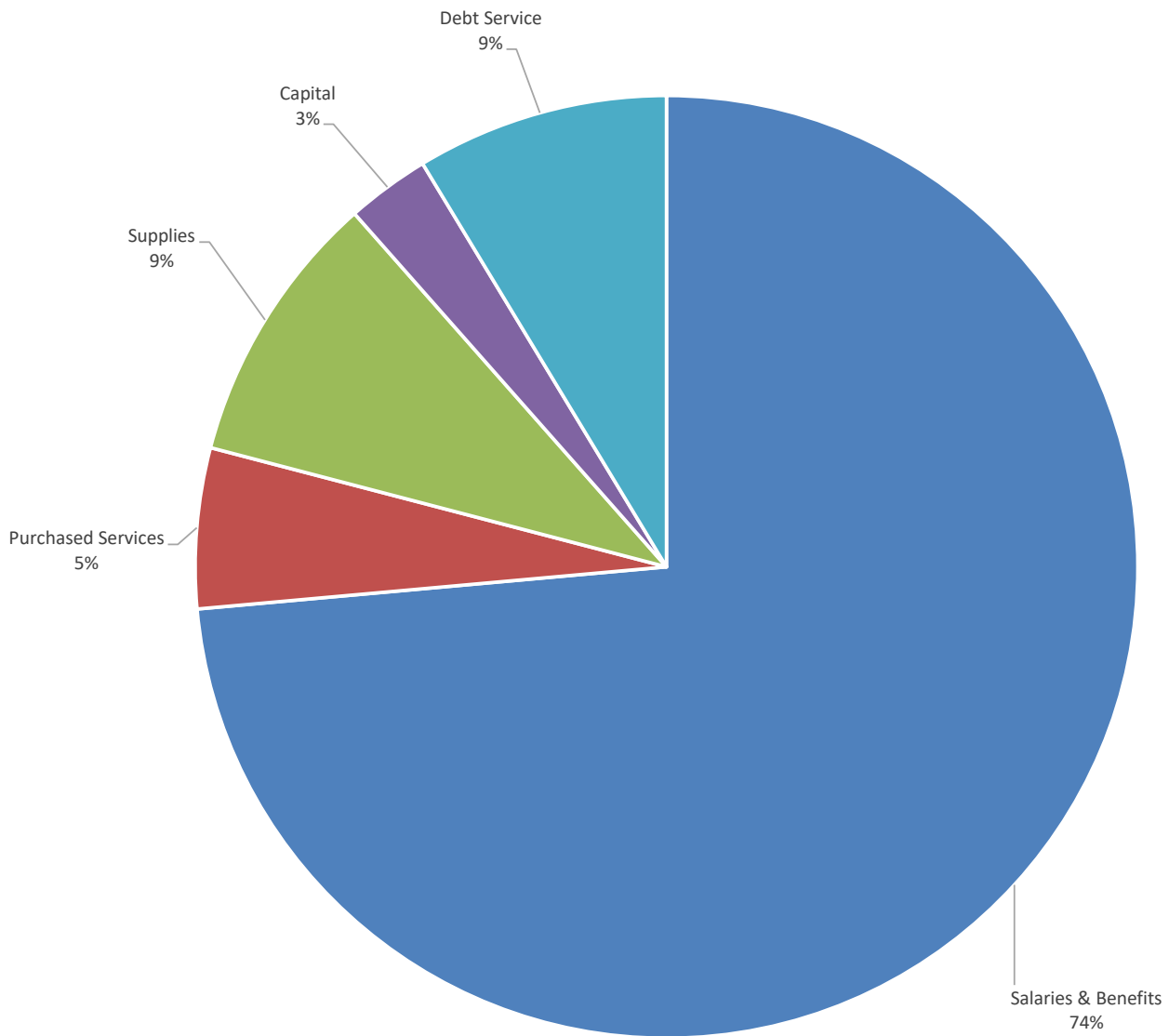
Capital expenses are detailed in the 5 Year Capital Budget schedules, and debt expenses are detailed in the debt payment schedules.

**Mehlville School District
Budget - Expenses
FY2021**

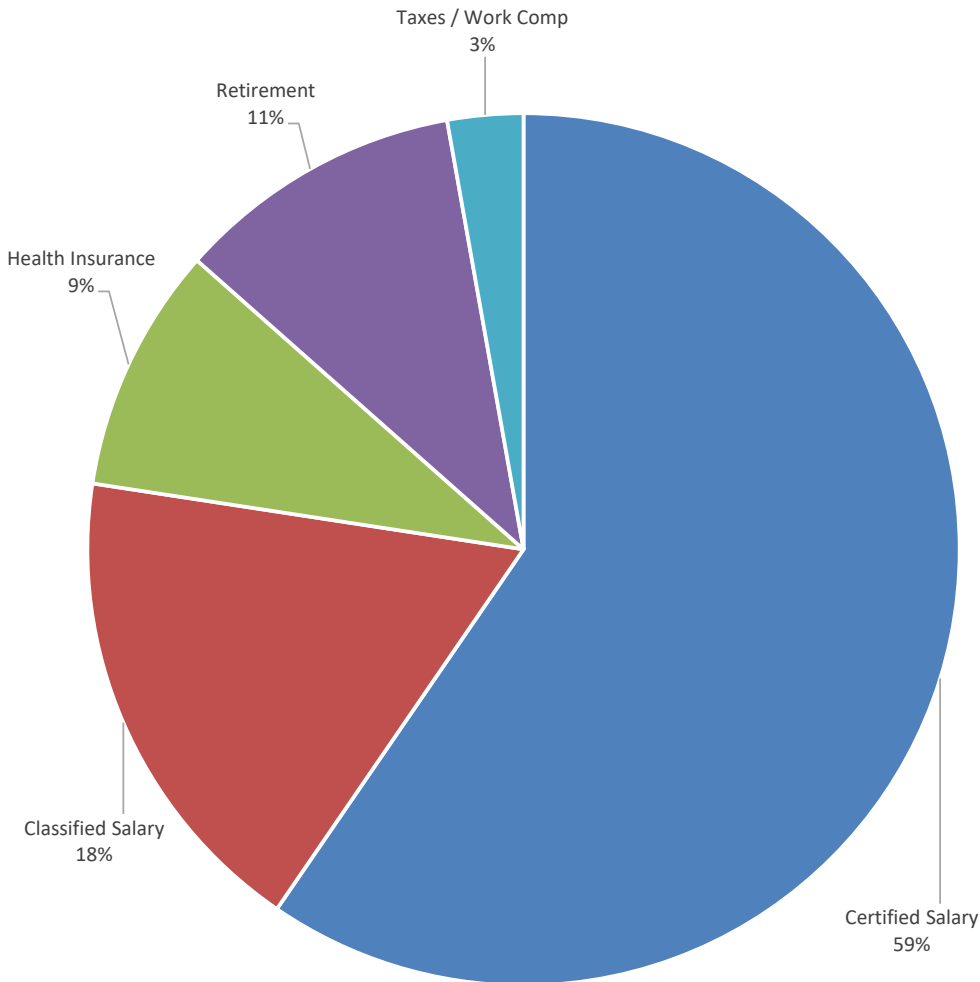
Exp By
OBJECT

| EXPENSES (000's) | Actual FY2017 | Actual FY2018 | Actual FY2019 | Forecast FY2020 | Budget FY2021 | |
|---------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------|
| Certified Salaries | \$ 47,830 | \$ 48,884 | \$ 51,110 | \$ 52,550 | \$ 54,575 | 3.9% |
| Non-Certified Salaries | 14,510 | 14,974 | 15,200 | 15,550 | 16,400 | 5.5% |
| Total Salaries | 62,340 | 63,858 | 66,310 | 68,100 | 70,975 | 4.2% |
| Teacher Retirement | 7,601 | 7,706 | 7,990 | 8,250 | 8,567 | |
| Non-Teacher Retirement | 1,060 | 1,102 | 1,160 | 1,200 | 1,265 | |
| Social Security | 911 | 965 | 1,001 | 1,020 | 1,075 | |
| Medicare | 867 | 892 | 928 | 950 | 990 | |
| Medical-Dental Etc | 8,093 | 8,167 | 8,292 | 8,350 | 8,400 | |
| Work Comp/Unemploy | 406 | 439 | 473 | 479 | 503 | |
| Total Benefits | 18,938 | 19,271 | 19,844 | 20,249 | 20,800 | 2.7% |
| Tuition | 403 | 487 | 375 | 426 | 455 | |
| Professional Services | 120 | 748 | 756 | 832 | 810 | |
| Audit | 13 | 13 | 13 | 14 | 14 | |
| Technical Services | 737 | 365 | 548 | 421 | 566 | |
| Legal Services | 64 | 56 | 31 | 20 | 30 | |
| Property Services | 1,373 | 1,376 | 1,552 | 1,644 | 1,643 | |
| Contracted Trans | 195 | 453 | 404 | 240 | 400 | |
| Professional Meetings | 951 | 906 | 1,053 | 795 | 1,092 | |
| Property Insurance | 401 | 419 | 427 | 441 | 461 | |
| Liability Insurance | 407 | 427 | 426 | 438 | 457 | |
| Fidelity | 2 | 1 | 1 | - | 1 | |
| Other Purch Services | 955 | 914 | 944 | 1,045 | 936 | |
| Total Purchased Services | 5,621 | 6,165 | 6,530 | 6,316 | 6,865 | 8.7% |
| General Supplies | 1,608 | 2,054 | 2,079 | 2,296 | 2,414 | |
| One - to - One | 500 | 650 | 919 | 872 | 813 | |
| Regular Textbooks | 1,307 | 1,295 | 1,501 | 1,084 | 980 | |
| Library Books | 151 | 162 | 169 | 154 | 110 | |
| Periodicals | 25 | 23 | 34 | 60 | 38 | |
| Food Supplies | 1,600 | 1,607 | 1,596 | 1,313 | 1,700 | |
| Energy | 2,379 | 2,686 | 2,717 | 2,350 | 2,663 | |
| Other | 4,371 | 3,590 | 3,076 | 2,628 | 3,040 | |
| Total Supplies | 11,941 | 12,067 | 12,091 | 10,757 | 11,758 | 9.3% |
| Building | 2,198 | 3,193 | 2,807 | 4,700 | 2,300 | |
| Site Improvement | 191 | 680 | 675 | - | - | |
| Equip- General | 261 | 658 | 623 | 319 | 538 | |
| Equip- Instructional | 113 | 178 | 197 | 226 | 115 | |
| Vehicles | 131 | 86 | 200 | 102 | 124 | |
| School Buses | 1,129 | 958 | 517 | 587 | 492 | |
| Total Capital | 4,023 | 5,753 | 5,019 | 5,934 | 3,569 | -40% |
| Principal | 10,759 | 8,457 | 10,103 | 11,303 | 10,582 | |
| Interest | 1,188 | 964 | 815 | 478 | 223 | |
| Other Debt Service | 12 | 13 | 15 | 11 | 8 | |
| Total Debt Service | 11,959 | 9,434 | 10,933 | 11,792 | 10,813 | -8.3% |
| TOTAL ALL | \$ 114,822 | \$ 116,548 | \$ 120,727 | \$ 123,148 | \$ 124,780 | 1.3% |
| Inc(Dec) From Prior Year | \$ 11,466 | \$ 1,726 | \$ 4,179 | \$ 2,421 | \$ 1,632 | |
| | 11.1% | 1.5% | 3.6% | 2.0% | 1.3% | |

FY21 Expense by Object



FY21 Salaries & Benefits



Certified Salaries - FY21 Budget (000's)

| | <u>Salary</u> |
|--|----------------------|
| Current FY20 forecast | 52,550 |
| Addback summer school live attendance (virtual classes 2020) | 200 |
| Addback supplemental pay for 45 more school days | 150 |
| Addback professional development (sub teacher cost) | 100 |
| Addback community education instructors | 25 |
| Adjusted FY21 beginning balance (includes Covid 19 addbacks) | <u>53,025</u> |
| Teacher net retirement savings - 16.7 \$ (28.44) per avg | (475) |
| Teacher channel change estimate | 253 |
| Teacher net resignation savings estimate (actual FY20) | - |
| FTE change - 2 additions | 88 |
| Teacher step increase (returning teachers) | 987 |
| Base increase \$700 budgeted but not finalized | 519 |
| Add FY20 teacher contract < actual pay due to work leaves | 95 |
| Less FY21 teacher contract < actual pay due to work leaves | (64) |
| Admin - 3.0% raise (\$4,892K CY forecast) | 147 |
| | <u><u>54,575</u></u> |
| Budget | |

Increase from Adjusted Beginning Balance 2.9%

Increase from Adjusted Beginning Balance \$ 1,550

Classified Salaries - FY21 Budget (000's)

| | <u>Salary</u> |
|---|-----------------|
| Current FY20 forecast | 15,550 |
| One step increase estimate | 400 |
| Partial year staff FY20 to full year FY21 | 18 |
| Admin - 3.0% raise (\$1,240K CY forecast) | 37 |
| sub-total regular increase | 2.9% <u>455</u> |
| Pay schedule restructure to meet future minimum wage | 200 |
| Estimated seasonal/PT pay for 45 more school days in FY21 | 150 |
| Summer school increase from Covid 19 | 45 |
| sub-total covid 19/min wage increase | 2.5% <u>395</u> |
| Budget | 16,400 |
| Increase | 5.5% |
| Increase \$ | 850 |

5. CAPITAL

**Mehlville School District
5 Year Capital Plan - FY20 Budget**

| FY2020 | (1 cent added) | (49 cents) | (4 cents) | Total |
|---|------------------|------------------|------------------|------------------|
| | Regular | Prop R | Prop A | |
| Actual Beginning balance @ 6/30/2019 | 1,095,195 | 15,911 | 1,118,012 | 2,229,118 |
| Budgeted Revenue (4 cents Prop A, 1 cent add'l) | 1,501,000 | | 740,000 | 2,241,000 |
| Transfers from Food Service | 20,115 | | | 20,115 |
| Transfers from the General Fund | | 1,750,000 | | 1,750,000 |
| Total Funds Available | 2,616,310 | 1,765,911 | 1,858,012 | 6,240,233 |

| Summer 2019 Work Budgeted in FY2019-20 | | Budget | Estimate | Estimate | Estimate | Total |
|---|----------|---------------|-----------------|-----------------|-----------------|--------------|
| OHS Elevator Modernization | Complete | | 48,000 | 9,936 | | 57,936 |
| Wohlwend Elevator Modernization | Complete | | | 45,032 | | 45,032 |
| OHS Roofing (96 squares) | Complete | | | | 288,135 | 288,135 |
| Bierbaum Roofing (381 squares) | Complete | | | | 309,618 | 309,618 |
| MHS Roofing | | | | | 98,301 | 98,301 |
| Bernard Roofing | | | | | 19,350 | 19,350 |
| JCI Energy Management Upgrade | | | | | 177,300 | 177,300 |
| MOSAIC HVAC (entire bldg) | Complete | | | 732,392 | 85,000 | 817,392 |
| MOSAIC Abatement/Air Monitor | Complete | | | 98,781 | | 98,781 |
| MOSAIC Windows | Complete | | - | 222,540 | | 222,540 |
| MHS - 8 Classroom Ceilings | Complete | | | 82,966 | | 82,966 |
| MHS - 8 Classroom Ceilings Asbestos Remova | Complete | | 31,537 | | | 31,537 |
| MHS - Gym A Ceiling Painting | Complete | | | 57,002 | | 57,002 |
| HVAC - Hagemann | | | | 317,378 | 850,000 | 1,167,378 |
| Stair Tread - District wide | Complete | | | 22,035 | | 22,035 |
| Land - OES Parking lot | | | 291,524 | | | 291,524 |
| Small Projects | | | 22,753 | 15,000 | | 37,753 |

| | | | | | | |
|--|----------|------------------|------------------|------------------|------------------|------------------|
| MHS Bleachers | Complete | | 574,687 | | | 574,687 |
| Baseball fields - MHS | On hold | | 49,805 | | | 49,805 |
| Baseball fields - OHS | On hold | | 29,139 | | | 29,139 |
| Transportation Fencing | Complete | | 76,130 | | | 76,130 |
| Asphalt Maintenance - District-wide | | | | 147,183 | | 147,183 |
| Tennis Court resurface/repaint defer to FY21 | | | - | - | | - |
| Contingency | | | - | | | - |
| Capital Plan Projects | | 4,701,524 | 1,123,575 | 1,750,245 | 1,827,704 | 4,701,524 |

Budget - Capital Plan Projects 4,701,524

| Non-Projects: | Budget | Actual | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| General Equipment #6541 | 55,265 | 48,330 | | | |
| Food Service Equip Replacement #6541 | 20,115 | 12,657 | | | |
| Furniture (Prog 342) | 49,301 | 49,301 | | | |
| Instr Equipment #6542 | 224,673 | 207,310 | | | |
| Technology #6543/#6544 | 193,800 | 41,234 | | | |
| Facility Vans 202, 218, 239 - #6551 | 102,200 | 105,414 | | | |
| New Bus Replacement - 6 | 587,070 | 587,070 | | | |
| Other debt (copiers) #66xx | 119,323 | 119,636 | | | |
| Total Non-project Expense | 1,351,747 | 1,170,952 | | | |
| Grand Total | 6,053,271 | 2,294,527 | 1,750,245 | 1,827,704 | 5,872,476 |

Estimated Ending Balance @ 6/30/2020 \$ 321,783 \$ 15,666 \$ 30,308 \$ **367,757**

Note> This budget assumes \$1,750,000 is transferred from the General Fund to the Capital Fund for Prop R projects. Also, 1 cent is transferred from the General Fund to the Capital Fund due to operating needs. Furthermore, the \$1,750,000 transfer will have to be reassessed. At some point, this transfer may have to cease to meet operating expense needs. Normally, major capital projects are funded through G.O. bonds.

Note 2> Furniture \$50K budget is: Beasley 6,790, Hagemann 7,496, OES 4,471, Point 8,571, OMS 11,059, WMS 11,613

FY2021

| | | (49 cents) | (4 cents) | |
|---|------------------|---------------|---------------|--------------|
| | <u>Fund #410</u> | <u>Prop R</u> | <u>Prop A</u> | <u>Total</u> |
| Estimated Beginning balance @6/30/2020 | \$ 321,783 | \$ 15,666 | \$ 30,308 | \$ 367,757 |
| Budgeted Revenue (4 cents Prop A, no add'l) | 1,029,000 | | 780,000 | 1,809,000 |
| Transfers from Food Service | 180,000 | | | 180,000 |
| Transfers from the General Fund | | 1,750,000 | | 1,750,000 |
| Total Funds Available | 1,530,783 | 1,765,666 | 810,308 | 4,106,757 |

Summer 2020 Work Budgeted in FY2020-21

| | | | | |
|-------------------------------------|-----|---------|---------|---------|
| HVAC - Hagemann (entire school) | | | 73,309 | |
| MHS Roofing (885 squares) | 885 | - | 800,000 | 330,489 |
| Bernard Roofing (753 squares) | | | 600,000 | 67,671 |
| Classroom Connector | | - | 30,000 | |
| Tennis Court resurface | | 104,500 | - | 104,500 |
| Waterproof Buerkle Exterior Walls | | | 71,031 | 71,031 |
| Retaining Wall Repair - OHS | | 23,000 | - | 23,000 |
| Asphalt Maintenance - District-wide | | | 200,000 | |
| Contingency/small projects | | - | | |

| | <u>Budget</u> | | | | |
|-----------------------|---------------|---------|-----------|---------|------------------|
| Capital Plan Projects | 2,300,000 | 127,500 | 1,701,031 | 471,469 | 2,300,000 |

Non-Projects:

| | <u>Budget</u> | | | |
|--------------------------------------|------------------|------------------|---|---|
| General Equipment #6541, #43-44 | 308,000 | 308,000 | | |
| Food Service Equip Replacement #6541 | 180,000 | 180,000 | | |
| Furniture Replacement (Prog 342) | 50,000 | 50,000 | | |
| Instr Equipment #6542 | 115,000 | 115,000 | | |
| Facility Dump Truck #215 - #6551 | 90,000 | 90,000 | | |
| Transportation Jeep V-2 | 34,000 | 34,000 | | |
| New Bus Replacement - 5 | 491,749 | 491,749 | | |
| Other debt (copiers) #66xx | 119,323 | 119,323 | | |
| Total Non-project expense | <u>1,388,072</u> | <u>1,388,072</u> | - | - |

| | | | | | |
|-----------------------------|------------------|------------------|------------------|----------------|------------------|
| Total Project + Non-project | <u>3,688,072</u> | <u>1,515,572</u> | <u>1,701,031</u> | <u>471,469</u> | <u>3,688,072</u> |
|-----------------------------|------------------|------------------|------------------|----------------|------------------|

| | | | | |
|-------------------------------------|------------------|------------------|-------------------|--------------------------|
| Estimated Ending Balance @6/30/2021 | <u>\$ 15,211</u> | <u>\$ 64,635</u> | <u>\$ 338,839</u> | <u>\$ 418,685</u> |
|-------------------------------------|------------------|------------------|-------------------|--------------------------|

Note> This budget assumes \$1,750,000 is transferred from the General Fund to the Capital Fund for Prop R projects. Furthermore, the \$1,750,000 transfer will have to be reassessed. At some point, this transfer may have to cease to meet operating expense needs. Normally, major capital projects are funded through G.O. bonds.

6. DEBT

**Mehllville School District
Debt Summary**

FY2021 Budget

| <u>Certificates of Participation</u> | <u>Amount</u> | <u>Total</u> |
|--------------------------------------|---------------|---------------|
| Principal | 10,465,000 | |
| Interest | 220,405 | 10,685,405 |
| <u>Copier Lease (Year #5)</u> | | |
| Principal | 116,934 | |
| Interest | 2,389 | 119,323 |
| Total Debt Payments | | \$ 10,804,728 |
| | | |
| Total Principal | \$ 10,581,934 | Capital |
| Total Interest | 222,794 | Debt Service |
| | \$ 10,804,728 | \$ 119,323 |
| | | 10,685,405 |
| | | \$ 10,804,728 |

COP Fund 45.25 cents funding
(estimated)

Capital Fund

FY2022 Budget

| <u>Certificates of Participation</u> | <u>Amount</u> | <u>Total</u> |
|--|---------------|--------------|
| Principal | 1,565,000 | |
| Interest | 46,950 | 1,611,950 |
| <u>Copier Lease (Year #1 Estimate based on 3.2% annual increase since last renewal)</u> | | |
| Principal | 117,000 | |
| Interest | 23,000 | 140,000 |
| Total Debt Payments | | \$ 1,751,950 |
| | | |
| Total Principal | \$ 1,682,000 | Capital |
| Total Interest | 69,950 | Debt Service |
| | \$ 1,751,950 | \$ 140,000 |
| | | 1,611,950 |
| | | \$ 1,751,950 |

COPS are paid off

Capital Fund

FY2023 Budget

| <u>Certificates of Participation</u> | <u>Amount</u> | <u>Total</u> |
|--|---------------|--------------|
| Principal | - | |
| Interest | - | - |
| <u>Copier Lease (Year #2 Estimate based on 3.2% annual increase since last renewal)</u> | | |
| Principal | 121,000 | |
| Interest | 19,000 | 140,000 |
| Total Debt Payments | | \$ 140,000 |
| | | |
| Total Principal | \$ 121,000 | Capital |
| Total Interest | 19,000 | Debt Service |
| | \$ 140,000 | \$ 140,000 |
| | | - |
| | | \$ 140,000 |

COPS are paid off

Capital Fund

**Mehlville School District
Debt Summary**

FY2024 Budget

| <u>Certificates of Participation</u> | <u>Amount</u> | <u>Total</u> |
|--|-------------------|--------------------|
| Principal | - | - |
| Interest | - | - |
| <u>Copier Lease (Year #3 Estimate based on 3.2% annual increase since last renewal)</u> | | |
| Principal | 121,000 | |
| Interest | 19,000 | 140,000 |
| Total Debt Payments | | <u>\$ 140,000</u> |
| | | |
| Total Principal | \$ 121,000 | Capital \$ 140,000 |
| Total Interest | <u>19,000</u> | Debt Service - |
| | <u>\$ 140,000</u> | <u>\$ 140,000</u> |

COPS are paid off

Capital Fund

FY2025 Budget

| <u>Certificates of Participation</u> | <u>Amount</u> | <u>Total</u> |
|--|-------------------|--------------------|
| Principal | - | - |
| Interest | - | - |
| <u>Copier Lease (Year #4 Estimate based on 3.2% annual increase since last renewal)</u> | | |
| Principal | 121,000 | |
| Interest | 19,000 | 140,000 |
| Total Debt Payments | | <u>\$ 140,000</u> |
| | | |
| Total Principal | \$ 121,000 | Capital \$ 140,000 |
| Total Interest | <u>19,000</u> | Debt Service - |
| | <u>\$ 140,000</u> | <u>\$ 140,000</u> |

COPS are paid off

Capital Fund

Note 1: All COPS will be paid off by 4/15/2022.

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

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

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

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

Note 6: All COP debt is fully funded by end of FY2021. After FY21, the district must decide how to best utilize the COP Fund tax levy.

Mehlville School District
Summary of Principal and Interest Payments For ASBR

FY2021
(Refunded)

| ISSUE | Beg Balance | Principal Paid | Borrowed | Ending Balance | Interest | Fund/ Function |
|-----------------------|-------------------------|-------------------------|-------------|------------------------|----------------------|-------------------|
| LEASE PURCHASE | | | | | | |
| 2014B COP's | 300,000.00 | 300,000.00 | | - | 7,200.00 | 450 |
| 2016A COPS | 4,030,000.00 | 4,030,000.00 | | - | 50,375.00 | 450 |
| 2016B COPS | 4,010,000.00 | 4,010,000.00 | | - | 52,130.00 | 450 |
| 2019 COPS | 3,690,000.00 | 2,125,000.00 | | 1,565,000.00 | 110,700.00 | 450 |
| TOTAL | \$ 12,030,000.00 | \$ 10,465,000.00 | \$ - | \$ 1,565,000.00 | \$ 220,405.00 | |
| Other | | | | | | |
| Copiers | 116,933.70 | \$ 116,933.70 | \$ - | \$ - | \$ 2,388.90 | 410-5231 |
| | <u>\$ 116,933.70</u> | <u>\$ 116,933.70</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,388.90</u> | |
| G.O. Bonds | \$ - | \$ - | \$ - | \$ - | \$ - | 300 |
| Total Debt | \$ 12,146,933.70 | \$ 10,581,933.70 | \$ - | \$ 1,565,000.00 | \$ 222,793.90 | |

| | | | |
|------------------------------|-------------------------|----------------|----------------------|
| Facility Authority Principal | \$ 10,465,000.00 | 410-5231 | \$ 2,388.90 |
| Copiers | <u>116,933.70</u> | 450 | 220,405.00 |
| Total | <u>\$ 10,581,933.70</u> | 300 | - |
| | | Total Interest | <u>\$ 222,793.90</u> |

| | |
|--------------------|------------------|
| Total P&I Payments | \$ 10,804,727.60 |
| Credits | |
| Control Total | \$ 10,804,727.60 |
| 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 2019 = | \$ 2,051,430 |
| | 15% |
| Debt Limit = | \$ 307,715 |
| GO Debt Principal | - |
| Debt Capacity = | <u>\$ 307,715</u> |

**Mehlville School District
Debt Payment Schedules - COPS Fund #450**

| <u>Issue</u> | <u>FY</u> | <u>Pay Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------|-----------|-----------------|------------------|-----------------|--------------|
|--------------|-----------|-----------------|------------------|-----------------|--------------|

Principal = #450 Fund/#5100 Function/#6613 Object/#800 Loc/#524 Prog

Interest = #450 Fund/#5231 Function/#6623 Object/#800 Loc/#524 Prog

SUMMARY BY COP

| | | | | |
|--------------|----------------|-------------------------|----------------------|-------------------------|
| 2014B COP | thru 4/15/2021 | 300,000.00 | 7,200.00 | 307,200.00 |
| 2016A COP | thru 4/15/2021 | 4,030,000.00 | 50,375.00 | 4,080,375.00 |
| 2016B COP | thru 4/15/2021 | 4,010,000.00 | 52,130.00 | 4,062,130.00 |
| 2019 COP | thru 4/15/2022 | 3,690,000.00 | 157,650.00 | 3,847,650.00 |
| Total | | \$ 12,030,000.00 | \$ 267,355.00 | \$ 12,297,355.00 |

SUMMARY OF TOTAL COPS BY YEAR

| | | | |
|--------------|-------------------------|----------------------|-------------------------|
| FY2021 | 10,465,000.00 | 220,405.00 | 10,685,405.00 |
| FY2022 | 1,565,000.00 | 46,950.00 | 1,611,950.00 |
| Total | \$ 12,030,000.00 | \$ 267,355.00 | \$ 12,297,355.00 |

COP Fund #450

| | Beg Balance | Revenue | Expense | End Balance | COP Levy |
|------------|-------------|-----------|--------------|-------------|-------------|
| FY20 | 4,925,157 | 9,626,000 | (11,673,000) | 2,878,157 | 45 cents |
| FY21 | 2,878,157 | 9,440,000 | (10,694,000) | 1,624,157 | 45.25 cents |
| After FY21 | 1,624,157 | | (1,614,000) | 10,157 | Excess |

DETAIL COP PAY SCHEDULES

| | | | | |
|-----------|--------------|------------|------------------------|------------------------|
| 2014B COP | 2021 | 10/15/2020 | 3,600.00 | 3,600.00 |
| 2014B COP | 2021 | 4/15/2021 | 300,000.00 | 303,600.00 |
| 2014B COP | Total | | \$ 300,000.00 | \$ 307,200.00 |
| 2016A COP | 2021 | 10/15/2020 | - | 25,187.50 |
| 2016A COP | 2021 | 4/15/2021 | 4,030,000.00 | 4,055,187.50 |
| 2016A COP | Total | | \$ 4,030,000.00 | \$ 4,080,375.00 |
| 2016B COP | 2021 | 10/15/2020 | - | 26,065.00 |
| 2016B COP | 2021 | 4/15/2021 | 4,010,000.00 | 4,036,065.00 |
| 2016B COP | Total | | \$ 4,010,000.00 | \$ 4,062,130.00 |
| 2019 COP | 2021 | 10/15/2020 | - | 55,350.00 |
| 2019 COP | 2021 | 4/15/2021 | 2,125,000.00 | 2,180,350.00 |
| 2019 COP | 2022 | 10/15/2021 | - | 23,475.00 |
| 2019 COP | 2022 | 4/15/2022 | 1,565,000.00 | 1,588,475.00 |
| 2019 COP | Total | | \$ 3,690,000.00 | \$ 3,847,650.00 |

**Mehlville School District
Debt Payment Schedules - Fund #410**

| <u>Issue</u> | <u>FY</u> | <u>Pay Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> | | |
|--|-------------|-----------------|------------------|-----------------|---------------|-------------------------|-------------------------|
| <u>SUMMARY BY LOAN</u> | | | | | | | |
| Copier | | thru 6/28/2021 | 116,933.70 | 2,388.90 | 119,322.60 | | |
| | | | | | | Principal | Interest |
| | | | | | | Function/Obj/Loc | Function/Obj/Loc |
| <u>SUMMARY OF TOTAL LOANS BY YEAR - FUND #410</u> | | | | | | | |
| | FY2021 | | 116,933.70 | 2,388.90 | 119,322.60 | 5131/6613/810 | 5231/6623/810 |
| | Grand Total | | \$ 116,933.70 | \$ 2,388.90 | \$ 119,322.60 | | |
| | | | | | - | Control Difference | |

Copiers Lease Purchase (Function 5131 Principal, 5231 Interest)

| | <u>FY</u> | <u>Pay Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> | Principal | Interest |
|----|-----------|-----------------|------------------|-----------------|---------------|-------------------------|-------------------------|
| | | | | | | Function/Obj/Loc | Function/Obj/Loc |
| 1 | 2021 | 7/25/2020 | 9,578.11 | 365.44 | 9,943.55 | 5131/6613/810 | 5231/6623/810 |
| 2 | 2021 | 8/25/2020 | 9,608.05 | 335.50 | 9,943.55 | | |
| 3 | 2021 | 9/25/2020 | 9,638.07 | 305.48 | 9,943.55 | | |
| 4 | 2021 | 10/25/2020 | 9,668.19 | 275.36 | 9,943.55 | | |
| 5 | 2021 | 11/25/2020 | 9,698.41 | 245.14 | 9,943.55 | | |
| 6 | 2021 | 12/25/2020 | 9,728.72 | 214.83 | 9,943.55 | | |
| 7 | 2021 | 1/25/2021 | 9,759.12 | 184.43 | 9,943.55 | | |
| 8 | 2021 | 2/25/2021 | 9,789.62 | 153.93 | 9,943.55 | | |
| 9 | 2021 | 3/25/2021 | 9,820.21 | 123.34 | 9,943.55 | | |
| 10 | 2021 | 4/25/2021 | 9,850.90 | 92.65 | 9,943.55 | | |
| 11 | 2021 | 5/25/2021 | 9,881.69 | 61.86 | 9,943.55 | | |
| 12 | 2021 | 6/25/2021 | 9,912.61 | 30.94 | 9,943.55 | | |
| | Total | | \$ 116,933.70 | \$ 2,388.90 | \$ 119,322.60 | | |

7. FORECAST

MEHLVILLE SCHOOL DISTRICT
Forecast Summary FY21

Normally a forecast is presented for current year, next year, and 3 additional years. The forecast is always prefaced as a document to take caution when reviewing projections beyond the budget year because of significant fluctuations that will occur. Due to unprecedented time of uncertainty, the FY21 budget has a much greater chance for significant fluctuations. This makes forecast years beyond FY21 somewhat meaningless. Therefore, it is deemed to be of no value to prepare a forecast for FY21 budget.

8. ACADEMIC PLAN

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|----------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| Strategic Planning Process | Year 1 of Implementation | Year 2 of Implementation | Year 3 of Implementation | Year 4 of Implementation | Year 5 of Implementation |
| | | | | Engage stakeholders to revise | Plan for implementation |
| | | | | Adopt? | |

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| | Year 1 of Implementation | Year 2 of Implementation | Year 3 of Implementation | Year 4 of Implementation | Year 5 of Implementation |
| | | | | Engage stakeholders to revise | Plan for implementation |
| | | | | Adopt? | |

| 2026-2027 |
|--------------------------|
| Year 1 of Implementation |

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

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|--|------------------|------------------|-------------------|------------------|---------------------|-------------------|
| Curriculum Revision Schedule Resources purchased in the year after curriculum adoption | K-5 Science | K-5 Math | K-5 Math | K-5 Specials | K-5 ELA | K-5 ELA |
| | MS ELA | MS Science | MS Encore | K-5 PE/Health | MS Math | K-5 Science |
| | HS ELA | HS ELA | HS Social Studies | K-5 Gifted | MS Foreign Language | MS Social Studies |
| | | | | MS Math | HS Foreign Language | Early Childhood |
| | | | | MS Gifted | HS Math | |
| | | | | HS Fine Arts | | |
| | | | | HS FACS | | |
| | | | | HS Tech Ed | | |
| | | | | HS Business | | |
| | | | | HS PE | | |
| | | | HS Math | | | |

| 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|--------------------|------------------|------------------|------------------|------------------|
| K-5 Social Studies | K-5 Math | K-5 Math | K-5 ELA | K-5 ELA |
| MS Science | MS ELA | K-5 Fine Arts | MS Math | MS Math |
| HS Science | HS ELA | MS ELA | | |
| | | HS ELA | | |

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|---------------------------------------|---|-------------------------------|------------------------------------|------------------------------------|---------------------------------|
| Staff Development Funded by Prop R | Continue SLO work | E1 Year 2 of CCI | E1 Year 3 of CCI | E1 Year 4 of CCI | E1 Year 5 of CCI |
| | E1 starts CCI | E2 starts CCI | E2 Year 2 of CCI | E2 Year 3 of CCI | E2 Year 4 of CCI |
| | E2 continues Kagan | E3 continues Kagan | E3 starts CCI | E3 Year 2 of CCI | E3 Year 3 of CCI |
| | E3 starts Kagan | MS Year 2 of STEM/PBL | MS Year 3 of STEM/PBL | MS STEM Cohort support | MS STEM Cohort support |
| | MS starts STEM/PBL | HS continues Kagan | HS Innovator Model starts | HS Innovator Model Year 2 | HS Innovator Model Year 3 |
| | HS starts Kagan | IIA continues | Instructional Innovation Academy | Instructional Innovation Academy | |
| | IIA continues | III continues | Instructional Innovation Incubator | Instructional Innovation Incubator | |
| | Instructional Innovation Incubator starts | PD around curriculum adoption | Math Innovator expansion | Math Innovators | |
| | PD around curriculum adoption | Model Schools and ISTE | PBL Academy | PBL Academy | |
| | Model Schools and ISTE | Elem Math Innovators starts | PD around curriculum adoption | PD around curriculum adoption | PD around curriculum adoption |
| | | | Personalized PD Pilot | Personalized PD offerings | Personalized PD offerings |
| | | | Model Schools and ISTE | Model Schools, ISTE, and iNACOL | Model Schools, ISTE, and iNACOL |

| 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| E1 Year 6 of CCI | | | | |
| E2 Year 5 of CCI | E2 Year 6 of CCI | | | |
| E3 Year 4 of CCI | E3 Year 5 of CCI | E3 Year 6 of CCI | | |
| MS STEM Cohort support | | | | |
| PD around curriculum adoption | PD around curriculum adoption | PD around curriculum adoption | PD around curriculum adoption | PD around curriculum adoption |
| Personalized PD offerings | Personalized PD offerings | Personalized PD offerings | Personalized PD offerings | Personalized PD offerings |
| Model Schools, ISTE, and iNACOL | Model Schools, ISTE, and iNACOL | Model Schools, ISTE, and iNACOL | Model Schools, ISTE, and iNACOL | Model Schools, ISTE, and iNACOL |

| 2026-2027 |
|---------------------------------|
| PD around curriculum adoption |
| Personalized PD offerings |
| Model Schools, ISTE, and iNACOL |

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|---------|----------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Finance | Prop R revenue starts | Added positions for MOSAIC | 2 cents to capital | 1 cent to capital | 3 cents to operations for salary |
| | Prop A Revenue starts | Technology for innovative school | 1 cent to operations for salary | 2 cents to operations for salary | Step increase for all employees |
| | Begin rolling 3 year budget plan | Playground & furniture @ St. John | Step increase for all employees | Step increase for all employees | Add \$\$ to uncompetitive salaries |
| | 16 positions added | Step increase for all employees | Add \$\$ to uncompetitive salaries | Add \$\$ to uncompetitive salaries | Pay off all but one COP |
| | \$50,000 added to supply budgets | Add \$\$ to uncompetitive salaries | Refinanced 2009 COPS | | Last year of COP fund levy |
| | \$200,000 to clubs | Pay DNR and bus lease | | | Levy transfer on ballot |
| | \$50,000 for customer focus | 3 cents to capital | | | |
| | Devices for 9-12 students | | | | |
| | 3 cents to capital | | | Impact of reassessment | |

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| | Pay off final COP | Step increase for all employees | Step increase for all employees | Step increase for all employees | Step increase for all employees |
| | COP fund balance transfer to Capital | Add \$\$ to uncompetitive salaries | Add \$\$ to uncompetitive salaries | Add \$\$ to uncompetitive salaries | Add \$\$ to uncompetitive salaries |
| | Levy transfer to operations/capital | | | | Last year of Prop A revenue |
| | Levy transfer for bond? | | | | Bond issue possibility |
| | Step increase for all employees | | | | |
| | Add \$\$ to uncompetitive salaries | | | | |
| | | | | | |
| | Impact of reassessment | | Impact of reassessment | | Impact of reassessment |

| 2026-2027 |
|------------------------------------|
| Step increase for all employees |
| Add \$\$ to uncompetitive salaries |

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|---------------------|--------------------------|----------------------------|--------------------------------|---------------------------------|-------------------------------|
| Innovation Other | Implementation team | Alt Academy embedded in HS | Summer school change/expansion | Update enrollment projections | Add 1 librarian FTE @ elem? |
| | Site visits | STRETCH to WMS | 5th grade at MOSAIC | Add 1 librarian FTE @ elem | PE Independent study? |
| | Staff selection | SCOPE into Witzel | Add 1 librarian FTE @ elem | Early College with 10 Jrs | Competency-based credit in HS |
| | Build capacity in people | Open MOSAIC | MS schedule change | Phase I of apprenticeships | EC with 10 Jrs & 10 Srs |
| | Begin prepping St. John | Expansion of summer school | 1:1 in elementary | CAPS expands again | Add 7th grade to MS Academy |
| | Expanded summer school | Early College program | Expand early childhood | | |
| | CAPS opportunity starts | MyPath starts | | Summer school expansion | Elem school-within-a-school? |
| | Expanding PLTW at MS | HS tests ABC 1st semester | | MS Academy launch for 6th grade | |
| | School flex? | New attendance boundaries | | | |
| | | | | HS concept class in January? | |
| | | | Graduation req change? | | |

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-----------------------------|-------------------------------|-----------|-----------|-------------------------------|
| | Add 1 librarian FTE @ elem? | MyPath available 9-12 | | | Update enrollment projections |
| | EC with 15 Jrs & 10 Srs | EC with 20 Jrs and 15 Srs | | | |
| | Add 8th grade to MS Academy | Update enrollment projections | | | |

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 |
|------------------------------------|------------------------------------|------------------------------|---------------------|---------------------------------|
| Capital Funds | Replace vehicles 204, 208, 222 | Replace vehicles 223, 230 | Vehicle replacement | Vehicle replacement |
| | OHS and WES elevator door operator | Keyless lock replacement | Furniture | Furniture |
| | MHS elevator replacement | MOSAIC renovations | Stair tread | OHS elevator modernization |
| | JB roof | MBMS HVAC | OHS turf | MOSAIC windows |
| | | Furniture | OHS track spray | MHS bleachers |
| | | | OHS HVAC | MHS classroom ceilings |
| | | | MHS HVAC | MHS Gym A roof painting |
| | | | MHS Gym A floor | MHS & OHS baseball fields |
| | | | | Transportation fencing |
| | | | | MOSAIC abatement |
| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 |
| Prop R Capital Funds | WMS, OMS, Bierbaum fire alarms | Turn and track spring at MHS | Asphalt maintenance | Asphalt maintenance |
| | Asphalt maintenance | Asphalt maintenance | MHS ceilings (8) | Stair tread |
| | MHS Commons exterior doors | MBMS HVAC | OHS turf | MOSAIC HVAC |
| | WMS HVAC | OHS Gym A floor | OHS HVAC | OHS elevator modernization |
| | OMS science wing HVAC | | MHS HVAC | Wohlwend elevator modernization |
| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 |
| Prop A Funds | Forder roof | Beasley roof | Wohlwend roof | OHS roof |
| | | Point roof | OHS roof | Bierbaum roof |
| | | | Trautwein roof | |
| | | | | |
| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 |
| Prop R Transportation Funds | Purchase 10 buses | Purchase 5 buses | Purchase 6 buses | Purchase 6 buses |

| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Funds | Vehicle replacement | Vehicle replacement | Vehicle replacement | Vehicle replacement |
| | Furniture | Furniture | Furniture | Furniture |
| | MHS roof | TBD | TBD | TBD |
| | Bernard roof | | | |
| | TBD | | | |
| | | | | |
| | | | | |
| | | | | |
| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| Prop R Capital Funds | Asphalt maintenance | Asphalt maintenance | Asphalt maintenance | Asphalt maintenance |
| | Hagemann HVAC | Beasley roof | OMS roof | TBD |
| | Bernard roof | TBD | Washington roof | |
| | | | | |
| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| Prop A Funds | MHS roof | Blades roof | MSH roof | Roof/HVAC TBD |
| | Transportation roof | Point roof | OHS roof | |
| | Bernard roof | Trautwein roof | Point roof | |
| | | Wohlwend roof | Trautwein roof | |
| | | | Bierbaum roof | |
| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| Prop R Transportation Funds | Purchase 5 buses | Purchase 5 buses | Purchase 5 buses | Purchase 5 buses |

| | 2024-2025 | 2025-2026 | 2026-2027 |
|------------------------------------|---------------------|---------------------|---------------------|
| Capital Funds | Vehicle replacement | | |
| | Furniture | | |
| | TBD | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | 2024-2025 | 2025-2026 | 2026-2027 |
| Prop R Capital Funds | Asphalt maintenance | Asphalt maintenance | Asphalt maintenance |
| | TBD | TBD | TBD |
| | | | |
| | | | |
| | 2024-2025 | 2025-2026 | 2026-2027 |
| Prop A Funds | Roof/HVAC TBD | Roof/HVAC TBD | |
| | | | |
| | | | |
| | | | |
| | 2024-2025 | 2025-2026 | 2026-2027 |
| Prop R Transportation Funds | Purchase 5 buses | Purchase 5 buses | Purchase 5 buses |

9. REPLACEMENT SCHEDULES

Mehville School District
Bus Fleet - Replacement Schedule (see Note 3)
Budget 2020-21

| 2020-21 Bus Fleet (see Note 1) | | | | 16 Year Life Cycle Purchase Plan (see Note 2) | | | | | | | |
|--------------------------------|------------|---------------|--------------------------|---|-----------|---------------------|---------------------|----------------|----------------|--|--|
| Bus Qty | Model Year | Delivery Date | 16 Year Replacement Date | Fiscal Year | Delivery | # Buses Bought | # Buses >16 Yrs Old | (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 | | |
| | | | | 1 2020-21 | July 2020 | 5 | 4 | \$ 99,802 | \$ 499,010 | | |
| | | | | 2 2021-22 | July 2021 | 5 | 2 | \$ 101,798 | \$ 508,990 | | |
| | | | | 3 2022-23 | July 2022 | 5 | - | \$ 103,834 | \$ 519,169 | | |
| | | | | 4 2023-24 | July 2023 | 5 | 4 | \$ 105,911 | \$ 529,553 | | |
| | | | | 5 2024-25 | July 2024 | 5 | 2 | \$ 108,029 | \$ 540,144 | | |
| | | | | 6 2025-26 | July 2025 | 5 | 11 | \$ 110,189 | \$ 550,947 | | |
| | | | | 7 2026-27 | July 2026 | 4 | 7 | \$ 112,393 | \$ 449,573 | | |
| | | | | 8 2027-28 | July 2027 | 4 | 4 | \$ 114,641 | \$ 458,564 | | |
| | | | | 9 2028-29 | July 2028 | 4 | 1 | \$ 116,934 | \$ 467,735 | | |
| | | | | 10 2029-30 | July 2029 | 4 | (2) | \$ 119,273 | \$ 477,090 | | |
| | | | | 11 2030-31 | July 2030 | 4 | (2) | \$ 121,658 | \$ 486,632 | | |
| | | | | 12 2031-32 | July 2031 | 4 | (6) | \$ 124,091 | \$ 496,364 | | |
| | | | | 13 2032-33 | July 2032 | 5 | (1) | \$ 126,573 | \$ 632,865 | | |
| | | | | 14 2033-34 | July 2033 | 6 | - | | | | |
| | | | | 15 2034-35 | July 2034 | 6 | - | | | | |
| | | | | 16 2035-36 | July 2035 | 6 | - | | | | |
| | | | | 77 Purchases from 2020-21 thru 2035-36 | | | | | | | |
| | | | | (see Note 2) | | | | | | | |
| 82 | Total | | | | | | | | | | |
| (see Note 1) | | | | | | | | | | | |

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: Per the purchase schedule above, **1 new bus** was purchased from FY10 - FY14. In the next 5 years through FY19, **29 new** buses were purchased. It is critical for district finances to be appropriated for future bus purchases according to this plan to avoid the "catch-up" the district has faced. **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 FY21

| <u>Dept</u> | <u>Vehicle #</u> | | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY24</u> | <u>FY25</u> | <u>FY26</u> | <u>FY27</u> | <u>FY28</u> |
|----------------|------------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Facilities | 223 | Dump Truck | 90,000 | | | | | | | |
| Facilities | 239 | Van | | 30,000 | | | | | | |
| Facilities | 215 | Box Truck | | 60,000 | | | | | | |
| Facilities | 205 | Truck | | | 32,500 | | | | | |
| Facilities | 231 | Van | | | 32,500 | | | | | |
| Facilities | 228 | Van | | | | 33,333 | | | | |
| Facilities | 240 | Van | | | | 33,334 | | | | |
| Facilities | 242 | Van | | | | 33,333 | | | | |
| Facilities | 220 | Van | | | | | 30,000 | | | |
| Facilities | 226 | Box Truck | | | | | 60,000 | | | |
| Facilities | 225 | Pick-up Truck | | | | | | | 36,000 | |
| Facilities | 238 | Van | | | | | | | 32,000 | |
| Facilities | 241 | Van | | | | | | | 32,000 | |
| Facilities | 212 | Van | | | | | | | | 35,000 |
| Facilities | 221 | Van | | | | | | | | 35,000 |
| Facilities | 227 | Dump Truck | | | | | | 100,000 | | |
| sub-total | | | 90,000 | 90,000 | 65,000 | 100,000 | 90,000 | 100,000 | 100,000 | 70,000 |
| Transportation | V-2 | Jeep | 34,000 | | | | | | | |
| Transportation | 186 | Fuel Truck | | 70,000 | | | | | | |
| Transportation | V-1 | Truck | | | 50,000 | | | | | |
| IT | Tech 4 | Van | | 34,000 | | | | | | |
| Grand Total | | | 124,000 | 194,000 | 115,000 | 100,000 | 90,000 | 100,000 | 100,000 | 70,000 |

Mehlville School District
 FY21 Budget - Facilities Non-Bus Fleet @ April 2020

| VEHICLE | YEAR | MAKE | MODEL | VIN NUMBER | ASSIGNED TO | Mileage | Replace |
|-------------------|------|----------|------------------------|-------------------|------------------------|---------|---------|
| Facilities | | | | | | | |
| 201 | 2013 | CHEV. | G-3500 EXPRESS | 1GCZGUCG6D1167692 | Darrell Sewell | 57,400 | |
| 202 | 2004 | FORD | E-250 VAN | 1FTSS34L24HA53508 | Pete Frisella | 95,503 | |
| 203 | 2000 | CHEV. | G-3500 VAN | 1GCHG39R5Y1146921 | Spare Van (J. Trask) | 126,651 | |
| 204 | 2019 | CHEV. | Econoline Express 3500 | 1GCZGHFG2K1281382 | Pete Frisella | 888 | |
| 205 | 2002 | CHEV. | K-2500 HD 4X4 | 1GCHK24UX2Z148581 | Karl Boesing (Plow) | 117,180 | FY23 |
| 206 | | | | | Adam Austermann | | |
| 207 | 2000 | CHEV. | G-3500 VAN | 1GCHG39R6Y1150167 | Spare Van | 132,226 | |
| 208 | 1998 | CHEV. | K-3500 4X4 | 1GCHK34R4WF025755 | Geoff Morard (Plow) | 179,411 | |
| 209 | 2002 | CHEV. | G-3500 VAN | 1GCHG39RX21118135 | Spare Van | 126,847 | |
| 210 | 2000 | CHEV. | K-3500 4X4 | 1GBHK34R3YF423210 | Spare Truck (Plow) | 139,122 | |
| 211 | 1990 | IHC | S1900 STK. TRUCK | 1HTSAZRM5LH684603 | White Stake Truck | 107,273 | |
| 212 | 2012 | CHEV. | G-2500 EXPRESS | 1GCWGFCA4C1188968 | Joe Copping | 65,136 | FY28 |
| 213 | | | | | | | |
| 214 | 2000 | sterling | DUMP | 2FWKAJCB21AH38979 | Dump Truck | 153,954 | |
| 215 | 2010 | FORD | E-450 | 1FDXE4FL7ADA28053 | Erich Mueller | 101,291 | FY22 |
| 216 | 2016 | CHEV. | 3500 SILVERADO | 1GCOKYEG5GZ427226 | Grounds Pick-up (Plow) | 27,873 | |
| 217 | 2015 | CHEV. | G23705 | 1GCWGBFG1G1118195 | Rich Sabo | 18,395 | |
| 218 | 2004 | FORD | E-250 VAN | 1FTNS24L54HA46141 | Spare van | 129,287 | |
| 219 | | | | | | | |
| 220 | 2009 | FORD | E-250 EXT VAN | 1FTNS24L79DA40341 | Aaron Brown | 67,670 | FY25 |
| 221 | 2012 | CHEV. | G-2500 EXPRESS | 1GCWGFCA8C1191792 | Matt Rellergert | 56,205 | FY28 |
| 222 | 2016 | CHEV. | 1500 SILVERADO | 1GCNKNEC9GZ397293 | John Tucker | 14,778 | |
| 223 | 1990 | GMC | TOP KICK DUMP | 1GDM7H1J5LJ603457 | Dump Truck (Salt/Plow) | 76,847 | FY21 |
| 224 | 2016 | CHEV. | 3500 SILVERADO | 1GCOKYEG5GZ303649 | Mark Benack (Plow) | 21,937 | |
| 225 | 2009 | FORD | SD F350 4x4 CREW | 1FTWW31539EA88062 | Grounds 4-Door Pick Up | 61,044 | FY27 |
| 226 | 2004 | FORD | E-350 BOX VAN | 1FDWE35L14HA46147 | Keith/Scott Carpenters | 91,412 | FY25 |
| 227 | 2001 | GMC | C-8500 DUMP | 1GDP7H1C11J501357 | Dump Truck (Salt/Plow) | 52,257 | FY26 |
| 228 | 2006 | FORD | E-350 CUTAWAY | 1FDSE35L66DA09894 | Scott McCrea | 102,462 | FY24 |
| 229 | | | | | | | |
| 230 | | | | | | | |
| 231 | 2006 | FORD | E-350 VAN | 1FTSS34L76DA11233 | Dave Smith | 72,297 | FY23 |
| 232 | 2019 | CHEV. | EXPRESS G2 | 1GCWGAFG2K1242186 | Vicki Dell | 10,177 | |
| 233 | 2016 | CHEV. | 3500 SILVERADO | 1GCOKYEG9GZ427259 | Grounds Pick-up (Plow) | 27,177 | |
| 234 | | | | | | | |
| 235 | 1993 | GMC | TOP KICK STAKE | 1GDL7H1J6PJ502719 | Stake Truck | 45,669 | |
| 236 | | | | | | | |
| 237 | 2019 | CHEV. | SILVERADO 2500 4WD | 1GC1KREG7KF128132 | Mike Gegg (Plow) | 6,200 | |
| 238 | 2009 | FORD | ESCAPE 4WD | 1FMCU92749KB86199 | Russ Suda | 73,768 | FY27 |
| 239 | 2007 | FORD | E-150 VAN | 1FTNE14W27DA22015 | Lou Scott | 149,842 | FY22 |
| 240 | 2007 | FORD | E-250 VAN | 1FTNS24W97DA28313 | John White | 98,566 | FY24 |
| 241 | 2008 | FORD | E-350 VAN | 1FTSS34L68DA73287 | Robert Brewer | 60,983 | FY27 |
| 242 | 2008 | FORD | E-350 VAN | 1FMNE11L38DA73286 | Randy Smith | 111,151 | FY24 |
| 243 | 2020 | CHEV. | Silverado 2500 HD | 1GC1YLE79LF182190 | Grounds Pick-up (Plow) | | |
| 244 | 2017 | CHEV. | EXPRESS 3500 | 1GCZGHFG6H114242 | Mike Mankus | 24,593 | |
| 245 | 2017 | CHEV. | EXPRESS 3500 | 1GCZGHFG0H1166899 | Joe Gipson | 10,503 | |
| 246 | 2018 | CHEV. | EXPRESS 3500 | 1GCZGHFG3J1332130 | Chad Schmidt | 11,003 | |
| 247 | 2018 | CHEV. | EXPRESS 3500 | 1GCZGHFG2J1343457 | Jim Lawson | 8,141 | |

Mehlville School District
 FY21 Budget - Other Non-Bus Fleet @ February 2020

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

TRANSPORTATION

| | | | | | | | |
|-----|------|-------|----------------------|-------------------|--------------|-----------|------|
| V-1 | 2000 | GMC | K-3500 4x4 Util Bed | 1GTHK34J6YR201149 | Shop | 63,726 | FY23 |
| V-2 | 1998 | JEEP | Cherokee 4x4 | 1J4FJ28S1WL179045 | Dan | 126,403 | FY21 |
| V-3 | 2016 | CHEV. | 3500 Silverado SRW | 1GB3KYC89GZ272547 | Shop | 9,604 | |
| V-4 | 1990 | | K-3500 4x4 Dual | 1GCHK34J8LE175668 | Shop | 62,492 | |
| V-5 | 2007 | FORD | Ranger Truck | 1FTYR14D77PA62542 | Office staff | 49,515 | |
| 186 | 1986 | IHC | S-1900 Fueling Truck | 1HTLDTVN1GHA18533 | Fuel man | Over 400K | FY22 |

I.T.

| | | | | | | | |
|--------|------|-------|----------------|-------------------|----------------|--------|------|
| TECH-1 | 2017 | CHEV. | Equinox | 2GNALBEK2H1539552 | Ryan Hafertepe | 37,842 | |
| TECH-4 | 2002 | FORD | E-150 Van | 1FTRE14L02HA15590 | John Nguyen | 94,855 | FY22 |
| TECH-5 | 2006 | FORD | E-150 Van | 1FTRE14W16HA08597 | Denis Oric | 74,689 | |
| TECH-6 | 2007 | FORD | E-150 Van | 1FTNE14W37DA38675 | Jack Giddens | 46,140 | |
| TECH-7 | 2018 | CHEV | G-2500 Express | 1GCWGBFG1J1176010 | Barry Rabin | 13,269 | |

Food Service

| | | | | | | | |
|------------|------|----------|---------------|-------------------|--------|--------|--|
| 400 | 2017 | CHEV | G-3500 VAN | 1GCZGHFG3H1123089 | Dwayne | 41,330 | |
| 600 | 2019 | ISUZU | FTR Box Truck | 54DK6S163KSG00250 | Steve | 11,387 | |
| Old bus#21 | 2002 | Bluebird | Food Truck | 1BABHCPHX2F203115 | | | |

COMMUNITY ED

| | | | | | | | |
|---|------|------|-------|-------------------|-------------------------|--|------|
| 1 | 2014 | CHEV | CRUZ | 1G1PA5SH1E7455667 | Driver's Ed - Mehlville | | |
| 2 | 2007 | FORD | FOCUS | 1FAHP34N57W196939 | Driver's Ed - Oakville | | FY21 |

FY21 Budget - Food Service Equipment Replacement Plan

| School | 20/21 | Cost | 21/22 | Cost | 22/23 | Cost | 23/24 | Cost | 24/25 | Cost |
|------------------------------|--------------|------------|-----------------|------------|----------------|------------|--------------|------------|-------------|------------|
| Beasley | | | | | serving line | \$ 50,000 | | | | |
| Bierbaum | Floor | \$ 2,000 | 3 door cooler | \$ 5,200 | | | | | walkins | \$ 28,000 |
| Blades | Warmer | \$ 4,000 | combi oven | \$ 19,250 | | | | | | |
| Blades | Floor | \$ 2,000 | | | | | | | | |
| Forder | serving line | \$ 45,000 | warmer | \$ 4,125 | | | | | | |
| Hagemann | serving line | \$ 45,000 | warmer | \$ 4,125 | | | | | combi oven | \$ 22,500 |
| OES | | | | | | | warmer | \$ 4,350 | | |
| Point | serving line | \$ 45,000 | reach-in cooler | \$ 2,800 | | | Dishmachine | \$ 17,000 | | |
| Point | Warmer | \$ 4,000 | | | | | | | | |
| Point | Stove | \$ 5,500 | | | | | | | | |
| Rogers | | | | | | | milk cooler | \$ 2,650 | cooler | \$ 3,000 |
| Trautwein | | | | | serving line | \$ 50,000 | warmer | \$ 4,350 | | |
| Wohlwend | | | warmer | \$ 4,125 | serving line | \$ 50,000 | | | | |
| Bernard | | | | | | | combi oven | \$ 23,000 | | |
| Buerkle | | | | | | | combi oven | \$ 23,000 | | |
| OMS | | | ice machine | \$ 3,500 | milk cooler | \$ 3,000 | | | warmer | \$ 4,500 |
| WMS | | | | | combi oven | \$ 22,700 | serving line | \$ 75,000 | | |
| MHS | Stove | \$ 5,500 | serving area | \$ 125,000 | milk cooler x2 | \$ 4,300 | Dishmachine | \$ 30,000 | 2combi oven | \$ 50,000 |
| OHS | Combi | \$ 22,000 | 2 door cooler | \$ 4,000 | | | | | | |
| MOSAIC | | | | | | | | | | |
| Office | | | | | | | | | | |
| District | | | | | | | | | | |
| Estimated Cost | | \$ 180,000 | | \$ 172,125 | | \$ 180,000 | | \$ 179,350 | | \$ 108,000 |
| Actual Cost spent YTD | | | | | | | | | | |
| Notes | | | | | | | | | | |

FY21 Budget - IT Equipment Replacement Target

| Device | Life Span (years) | Qty On Hand | FY 19-20 | FY 20-21 | FY21-22 | FY22-23 | FY23-24 |
|--------------------------|----------------------|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Desktop Computers | 5 | 1,930 | \$195,950 | \$205,000 | \$207,500 | \$195,000 | \$202,500 |
| Windows Laptops | 4 | 710 | \$140,000 | \$140,000 | \$140,000 | \$145,000 | \$148,000 |
| Chromebooks | 4 | 12,820 | \$875,000 | \$877,000 | \$879,000 | \$882,000 | \$890,000 |
| Ipads | 5 | 432 | \$4,640 | \$4,640 | \$4,640 | \$4,640 | \$4,335 |
| Projectors | 7 | 677 | \$41,000 | \$42,000 | \$50,000 | \$50,000 | \$45,900 |
| SmartBoards | 10 | 307 | \$25,000 | \$32,000 | \$36,000 | \$40,000 | \$44,000 |
| Printers | 8 | 325 | \$16,800 | \$17,500 | \$18,600 | \$18,600 | \$17,500 |
| Access Points | 7 | 738 | \$19,500 | \$71,250 | \$71,250 | \$10,500 | \$36,625 |
| Wireless Controllers | 7 | 3 | \$0 | \$36,000 | \$0 | \$0 | \$0 |
| Cameras | 10 | 292 | \$8,250 | \$10,200 | \$14,000 | \$18,000 | \$18,000 |
| Network Switches | 10 | 140 | \$6,500 | \$7,000 | \$7,500 | \$8,000 | \$8,000 |
| Firewall | 4 | 2 | \$0 | \$0 | \$0 | \$170,000 | \$0 |
| Servers | 8 | 1 | \$0 | \$0 | \$145,000 | \$0 | \$0 |
| Data Storage Backup | 8 | 2 | \$0 | \$90,000 | \$0 | \$0 | \$105,000 |
| Data Center Cooling Unit | 10 | 1 | \$0 | \$0 | \$0 | \$15,000 | \$0 |
| Back up Power Supplies | 6 | 51 | \$10,200 | \$10,200 | \$10,200 | \$10,200 | \$11,500 |
| Total | | | \$1,342,840 | \$1,542,790 | \$1,583,690 | \$1,566,940 | \$1,531,360 |

*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.

10. HISTORICAL DATA



Finance Dashboard

School Year 2018-19

| District | Enrollment |
|-----------------------|------------|
| 1 Rockwood | 20,897 |
| 2 Parkway | 17,613 |
| 3 Hazelwood | 17,014 |
| 4 Mehlville | 10,010 |
| 5 Ferguson-Florissant | 9,945 |
| 6 Lindbergh | 6,931 |
| 7 Ritenour | 6,242 |
| 8 Pattonville | 5,889 |
| 9 Kirkwood | 5,788 |
| 10 Riverview Gardens | 5,310 |
| 11 Webster Groves | 4,499 |
| 12 Ladue | 4,234 |
| 13 Normandy | 3,171 |
| 14 Clayton | 2,652 |
| 15 University City | 2,588 |
| 16 Affton | 2,570 |
| 17 Jennings | 2,429 |
| 18 Bayless | 1,659 |
| 19 Hancock Place | 1,436 |
| 20 Maplewood | 1,386 |
| 21 Valley Park | 846 |
| 22 Brentwood | 784 |

Top 12 Districts are benchmarked. Smaller districts are less financially comparable.

School Year 2018-19

| | Assessed Value per ADA |
|-----------------------|------------------------|
| 1 Ladue | \$ 422,630 |
| 2 Parkway | \$ 279,631 |
| 3 Kirkwood | \$ 261,171 |
| 4 Pattonville | \$ 244,637 |
| 5 Lindbergh | \$ 211,846 |
| 6 Mehlville | \$ 193,508 |
| 7 Rockwood | \$ 189,198 |
| 8 Webster Groves | \$ 188,861 |
| 9 Ferguson-Florissant | \$ 110,374 |
| 10 Hazelwood | \$ 107,514 |
| 11 Ritenour | \$ 96,029 |
| 12 Riverview Gardens | \$ 40,898 |

Represents community economic strength.
MSD rank - same as prior year.

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

School Year 2017-18

| | Current Expense per ADA |
|-----------------------|-------------------------|
| 1 Pattonville | \$ 15,082 |
| 2 Ladue | \$ 13,927 |
| 3 Parkway | \$ 12,747 |
| 4 Ferguson-Florissant | \$ 12,684 |
| 5 Webster Groves | \$ 12,105 |
| 6 Kirkwood | \$ 11,987 |
| 7 Rockwood | \$ 11,013 |
| 8 Hazelwood | \$ 10,997 |
| 9 Ritenour | \$ 10,693 |
| 10 Riverview Gardens | \$ 10,212 |
| 11 Lindbergh | \$ 10,031 |
| 12 Mehlville | \$ 9,818 |

Represents investment in direct student education.
Of 22 county districts, MSD ranks 21st.
*2018-19 Data not available

2019 Tax Bill

| | Blended Tax Rate |
|----------------------------|------------------|
| 1 Hazelwood | 6.2688 |
| 2 Riverview Gardens | 5.8807 |
| 3 Ritenour | 5.3959 |
| 4 Pattonville R-III | 5.3488 |
| 5 Ferguson-Florissant r-II | 5.1411 |
| 6 Webster Groves | 4.9562 |
| 7 Rockwood r-VI | 4.3463 |
| 8 Kirkwood R-VII | 4.2946 |
| 9 Parkway C-2 | 4.1524 |
| 10 Lindbergh Schools | 4.0222 |
| 11 Mehlville R-IX | 3.7994 |
| 12 Ladue | 3.5857 |

Represents the level of community funding.

Of 22 county districts, MSD ranks 21st.

School Year 2018-19

| | Capital Expense per ADA |
|-----------------------|-------------------------|
| 1 Ladue | \$ 6,046 |
| 2 Pattonville | \$ 4,171 |
| 3 Rockwood | \$ 1,950 |
| 4 Parkway | \$ 1,451 |
| 5 Lindbergh | \$ 887 |
| 6 Kirkwood | \$ 846 |
| 7 Mehlville | \$ 533 |
| 8 Ferguson-Florissant | \$ 317 |
| 9 Webster Groves | \$ 307 |
| 10 Hazelwood | \$ 148 |
| 11 Ritenour | \$ 114 |
| 12 Riverview Gardens | ASBR Not Complete |

Represents investment in infrastructure.
MSD ranked 9th in prior year.

School Year 2018-19

| | Cash Reserve % |
|------------------------|-------------------|
| 1 Ladue | 57.30 |
| 2 Webster Groves | 52.18 |
| 3 Kirkwood | 45.85 |
| 4 Pattonville | 43.19 |
| 5 Ritenour | 32.45 |
| 6 Lindbergh | 31.59 |
| 7 Mehlville | 31.11 |
| 8 Hazelwood | 25.40 |
| 9 Rockwood | 21.43 |
| 10 Ferguson-Florissant | 21.08 |
| 11 Parkway | 20.49 |
| 12 Riverview Gardens | ASBR Not Complete |

Represents the district's financial reserves.

MSD ranked 6th in prior year.

Note: Reserves are as of June 30th

School Year 2018-19

| | Outstanding Debt per ADA |
|------------------------|--------------------------|
| 1 Ladue | \$ 40,095 |
| 2 Pattonville | \$ 23,371 |
| 3 Lindbergh | \$ 20,881 |
| 4 Webster Groves | \$ 18,131 |
| 5 Hazelwood | \$ 17,017 |
| 6 Parkway | \$ 14,751 |
| 7 Rockwood | \$ 11,267 |
| 8 Ritenour | \$ 8,688 |
| 9 Kirkwood | \$ 5,613 |
| 10 Ferguson-Florissant | \$ 5,581 |
| 11 Mehlville | \$ 2,492 |
| 12 Riverview Gardens | ASBR Not Complete |

Represents investment in infrastructure.
MSD ranked 12th in prior year.

**Mehllville School District
Revenue History**

| REVENUES (000's) | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY2019 | FY2018 | FY2017 | FY2016 | FY2015 | FY2014 | FY2013 | FY2012 | FY2011 |
| Current Taxes | \$ 73,363 | \$ 72,843 | \$ 71,097 | \$ 61,732 | \$ 60,890 | \$ 60,478 | \$ 61,291 | \$ 60,322 | \$ 60,948 |
| Delinquent Taxes | 1,173 | 833 | 352 | 949 | 459 | 734 | 734 | 792 | 1,072 |
| Prop C Sales Tax | 9,908 | 9,666 | 9,529 | 9,300 | 9,129 | 8,461 | 7,939 | 7,957 | 7,380 |
| Fin Inst Taxes | 144 | 179 | 166 | 116 | 86 | 129 | 96 | 78 | 87 |
| M & M Surtax | 1,687 | 1,712 | 1,603 | 1,551 | 1,579 | 1,641 | 1,584 | 1,629 | 1,720 |
| Earnings on Invest. | 813 | 458 | 219 | 73 | 29 | 38 | 86 | 99 | 88 |
| Food Service-Program | 1,550 | 1,435 | 1,404 | 1,283 | 1,215 | 1,178 | 1,151 | 1,258 | 1,260 |
| Food Service-Non-Pro | 648 | 681 | 617 | 773 | 810 | 854 | 850 | 853 | 835 |
| Student Activities | 2,100 | 2,170 | 2,268 | 2,056 | 2,023 | 2,244 | 2,037 | 2,021 | 2,039 |
| Community Service | 399 | 408 | 405 | 384 | 419 | 447 | 982 | 459 | 1,055 |
| VICC | 1,863 | 1,987 | 2,294 | 2,504 | 2,446 | 2,752 | 2,867 | 3,091 | 4,306 |
| Other | 382 | 342 | 771 | 656 | 597 | 573 | 749 | 1,183 | - |
| Total Local | \$ 94,030 | \$ 92,714 | \$ 90,725 | \$ 81,377 | \$ 79,682 | 79,529 | 80,366 | 79,742 | 80,790 |
| Fines etc | \$ 80 | \$ 96 | \$ 104 | \$ 103 | \$ 116 | 210 | 134 | 172 | 134 |
| State Assessed Util | 1,504 | 1,647 | 1,539 | 1,631 | 1,584 | 1,495 | 1,417 | 1,662 | 965 |
| Total County | \$ 1,584 | \$ 1,743 | \$ 1,643 | \$ 1,734 | \$ 1,700 | 1,705 | 1,551 | 1,834 | 1,099 |
| Basic Formula | \$ 12,997 | \$ 11,462 | \$ 11,286 | \$ 11,158 | \$ 10,312 | 10,163 | 7,835 | 8,052 | 6,185 |
| Transportation | 859 | 736 | 659 | 824 | 973 | 823 | 780 | 875 | 826 |
| Early Childhood | 3,423 | 2,859 | 2,730 | 2,888 | 2,451 | 2,676 | 2,453 | 2,803 | 2,675 |
| Classroom Trust | 3,815 | 3,831 | 3,751 | 3,647 | 3,678 | 3,795 | 3,506 | 3,666 | 3,951 |
| Educational Screen (PAT) | 203 | 177 | 155 | 143 | 142 | 161 | 160 | 148 | 142 |
| Career Education | 20 | 21 | 51 | 48 | 99 | 36 | 28 | - | 56 |
| Food Service | 28 | 30 | 29 | 29 | 30 | 28 | 29 | 22 | 20 |
| Enhancement Grant | - | - | - | 22 | 49 | 67 | 51 | 82 | 86 |
| Other | 6 | 7 | 22 | 8 | 8 | 10 | 4 | 20 | 99 |
| Total State | \$ 21,351 | \$ 19,123 | \$ 18,683 | \$ 18,767 | \$ 17,742 | 17,759 | 14,846 | 15,668 | 14,040 |
| Medicaid | 125 | 105 | 68 | 63 | 70 | 87 | 44 | 85 | 108 |
| Vocational Edu (Perkins) | 115 | 120 | 112 | 163 | 98 | 108 | 67 | 123 | 112 |
| Early Childhood | 71 | 399 | 400 | 166 | 521 | 297 | 392 | 350 | 334 |
| School Lunch | 1,282 | 1,336 | 1,346 | 1,315 | 1,276 | 1,358 | 1,258 | 1,293 | 1,086 |
| School Breakfast | 312 | 314 | 320 | 254 | 261 | 270 | 265 | - | 215 |
| Title I | 939 | 996 | 1,092 | 1,133 | 1,277 | 1,202 | 1,337 | 1,523 | 1,854 |
| Title III | 139 | 200 | 159 | 161 | 102 | 171 | 150 | - | 166 |
| Title II | 212 | 305 | 232 | 279 | 301 | 226 | 424 | 422 | 182 |
| Other | 60 | 11 | 28 | 87 | 70 | 61 | 29 | 314 | 1,493 |
| Total Federal | \$ 3,255 | \$ 3,786 | \$ 3,757 | \$ 3,621 | \$ 3,976 | 3,780 | 3,966 | 4,110 | 5,550 |
| Sale of Property | \$ 11 | \$ 24 | \$ 46 | \$ 1 | \$ 11 | 14 | 5 | 2 | 3 |
| Tuition - Riverview | 67 | 91 | 496 | 645 | 907 | 1,245 | - | - | - |
| Contracted Educational | 303 | 534 | 535 | 492 | 460 | 378 | 468 | 395 | 408 |
| Trans From Others | 1,278 | 1,198 | 1,114 | 1,042 | 1,152 | 1,071 | 1,234 | 1,269 | 1,043 |
| Total Other | \$ 1,659 | \$ 1,847 | \$ 2,191 | \$ 2,180 | \$ 2,530 | 2,708 | 1,707 | 1,666 | 1,454 |
| GRAND TOTAL | \$ 121,879 | \$ 119,213 | \$ 116,999 | \$ 107,679 | \$ 105,630 | \$ 105,481 | \$ 102,436 | \$ 103,020 | \$ 102,933 |
| | # Years | # Years | # Years | # Years | | | | | |
| | 10 | 9 | 8 | 7 | | | | | |
| Per year avg change since 2010 | 2.25% | 2.25% | 2.30% | 1.28% | | | | | |
| Change | \$ 2,666 | \$ 2,214 | \$ 9,320 | \$ 2,049 | \$ 149 | \$ 3,045 | \$ (584) | \$ 87 | \$ 3,147 |
| Change | 2.2% | 1.9% | 8.7% | 1.9% | 0.1% | 3.0% | -0.6% | 0.1% | 3.2% |

**Mehlville School District
Revenue History**

| Revenues by Source | <u>FY2019</u> | <u>FY2018</u> | <u>FY2017</u> | <u>FY2016</u> | <u>FY2015</u> | <u>FY2014</u> | <u>FY2013</u> | <u>FY2012</u> | <u>FY2011</u> |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Local | 94,030 | 92,714 | 90,725 | 81,377 | 79,682 | 79,529 | 80,366 | 79,742 | 80,790 |
| County | 1,584 | 1,743 | 1,643 | 1,734 | 1,700 | 1,705 | 1,551 | 1,834 | 1,099 |
| State | 21,351 | 19,123 | 18,683 | 18,767 | 17,742 | 17,759 | 14,846 | 15,668 | 14,040 |
| Federal | 3,255 | 3,786 | 3,757 | 3,621 | 3,976 | 3,780 | 3,966 | 4,110 | 5,550 |
| Other | 1,659 | 1,847 | 2,191 | 2,180 | 2,530 | 2,708 | 1,707 | 1,666 | 1,454 |
| Total | 121,879 | 119,213 | 116,999 | 107,679 | 105,630 | 105,481 | 102,436 | 103,020 | 102,933 |
| Local | 77.2% | 77.8% | 77.5% | 75.6% | 75.4% | 75.4% | 78.5% | 77.4% | 78.5% |
| County | 1.3% | 1.5% | 1.4% | 1.6% | 1.6% | 1.6% | 1.5% | 1.8% | 1.1% |
| State | 17.5% | 16.0% | 16.0% | 17.4% | 16.8% | 16.8% | 14.5% | 15.2% | 13.6% |
| Federal | 2.7% | 3.2% | 3.2% | 3.4% | 3.8% | 3.6% | 3.9% | 4.0% | 5.4% |
| Other | 1.4% | 1.5% | 1.9% | 2.0% | 2.4% | 2.6% | 1.7% | 1.6% | 1.4% |
| Total | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

| Revenues by Fund | <u>FY2019</u> | <u>FY2018</u> | <u>FY2017</u> | <u>FY2016</u> | <u>FY2015</u> | <u>FY2014</u> | <u>FY2013</u> | <u>FY2012</u> | <u>FY2011</u> |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 110 General | 39,083 | 36,895 | 40,005 | 29,846 | 33,045 | 29,269 | 27,973 | 29,071 | 29,930 |
| 120 Teacher | 64,729 | 63,297 | 58,132 | 60,157 | 56,419 | 59,909 | 58,337 | 58,998 | 57,718 |
| 500 Food Service | 3,847 | 3,808 | 3,716 | 3,652 | 3,593 | 3,687 | 3,554 | 3,426 | 3,417 |
| 600 Activity | 1,428 | 1,502 | 1,547 | 1,563 | 1,560 | 1,749 | 1,574 | 1,560 | 1,621 |
| 700 Athletics | 440 | 510 | 522 | 493 | 462 | 495 | 463 | 461 | 418 |
| 410 Capital | 2,691 | 3,601 | 3,660 | 2,356 | 2,004 | 1,833 | 2,022 | 1,149 | 1,337 |
| 300 Debt Service | - | - | - | 686 | 547 | 532 | 566 | 581 | 545 |
| 450 COP's | 9,661 | 9,600 | 9,417 | 8,926 | 8,000 | 8,007 | 7,947 | 7,774 | 7,947 |
| Total | 121,879 | 119,213 | 116,999 | 107,679 | 105,630 | 105,481 | 102,436 | 103,020 | 102,933 |
| 110 General | 32.1% | 30.9% | 34.2% | 27.7% | 31.3% | 27.7% | 27.3% | 28.2% | 29.1% |
| 120 Teacher | 53.1% | 53.1% | 49.7% | 55.9% | 53.4% | 56.8% | 56.9% | 57.3% | 56.1% |
| 300 Debt Service | 0.0% | 0.0% | 0.0% | 0.6% | 0.5% | 0.5% | 0.6% | 0.6% | 0.5% |
| 410 Capital | 2.2% | 3.0% | 3.1% | 2.2% | 1.9% | 1.7% | 2.0% | 1.1% | 1.3% |
| 450 COP's | 7.9% | 8.1% | 8.0% | 8.3% | 7.6% | 7.6% | 7.8% | 7.5% | 7.7% |
| 500 Food Service | 3.2% | 3.2% | 3.2% | 3.4% | 3.4% | 3.5% | 3.5% | 3.3% | 3.3% |
| 600 Activity | 1.2% | 1.3% | 1.3% | 1.5% | 1.5% | 1.7% | 1.5% | 1.5% | 1.6% |
| 700 Athletics | 0.4% | 0.4% | 0.4% | 0.5% | 0.4% | 0.5% | 0.5% | 0.4% | 0.4% |
| 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 tution 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

**Mehlville School District
Expense History**

| EXPENSE (000's) | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | FY2019 | FY2018 | FY2017 | FY2016 | FY2015 | FY2014 | FY2013 | FY2012 | FY2011 |
| Certified Salaries | \$ 51,110 | \$ 48,884 | \$ 47,830 | \$ 45,933 | \$ 47,735 | \$ 46,787 | \$ 45,572 | \$ 44,897 | \$ 45,469 |
| Non-Certified Salaries | 15,200 | 14,974 | 14,510 | 13,952 | 14,621 | 14,309 | 14,199 | 13,816 | 14,251 |
| Total Salaries | 66,310 | 63,858 | 62,340 | 59,885 | 62,356 | 61,096 | 59,771 | 58,713 | 59,720 |
| Teacher Retirement | 7,990 | 7,706 | 7,601 | 7,290 | 7,586 | 7,365 | 7,093 | 6,969 | 6,834 |
| Non-Teacher Retirement | 1,160 | 1,102 | 1,060 | 1,037 | 1,084 | 1,031 | 1,010 | 964 | 967 |
| Social Security | 1,001 | 965 | 911 | 883 | 935 | 922 | 909 | 899 | 906 |
| Medicare | 928 | 892 | 867 | 832 | 864 | 838 | 818 | 790 | 810 |
| Medical-Dental Etc | 8,292 | 8,167 | 8,093 | 7,903 | 8,192 | 7,620 | 6,741 | 6,299 | 6,311 |
| Work Comp/Unemploy | 473 | 439 | 406 | 407 | 393 | 351 | 376 | 458 | 460 |
| Total Benefits | 19,844 | 19,271 | 18,938 | 18,352 | 19,054 | 18,127 | 16,947 | 16,379 | 16,288 |
| Tuition | 375 | 487 | 403 | 346 | 396 | 378 | 416 | 403 | 358 |
| Professional Services | 756 | 748 | 120 | 216 | 177 | 142 | 164 | 263 | 437 |
| Audit | 13 | 13 | 13 | 12 | 12 | 12 | 12 | 15 | 14 |
| Technical Services | 548 | 365 | 737 | 576 | 515 | 473 | 452 | 445 | 581 |
| Legal Services | 31 | 56 | 64 | 74 | 78 | 146 | 47 | 89 | 58 |
| Property Services | 1,552 | 1,376 | 1,373 | 1,314 | 1,233 | 1,411 | 1,236 | 1,268 | 1,417 |
| Contracted Trans | 404 | 453 | 195 | 183 | 227 | 121 | 93 | 54 | 68 |
| Travel | 1,053 | 906 | 951 | 158 | 181 | 98 | 117 | 134 | 156 |
| Property Insurance | 427 | 419 | 401 | 416 | 403 | 361 | 374 | 337 | 324 |
| Liability Insurance | 426 | 427 | 407 | 427 | 410 | 374 | 386 | 364 | 340 |
| Fidelity | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| Other Purch Services | 944 | 914 | 955 | 935 | 875 | 890 | 879 | 761 | 917 |
| Total Purchased Services | 6,530 | 6,165 | 5,621 | 4,659 | 4,509 | 4,408 | 4,178 | 4,135 | 4,671 |
| General Supplies | 2,079 | 2,054 | 1,608 | 1,647 | 1,748 | 1,457 | 1,548 | 1,519 | 1,721 |
| One - to - One | 919 | 650 | 500 | - | 500 | 515 | 499 | - | - |
| Regular Textbooks | 1,501 | 1,295 | 1,307 | 386 | 366 | 422 | 421 | 530 | 579 |
| Library Books | 169 | 162 | 151 | - | 111 | 107 | 117 | - | 159 |
| Periodicals | 34 | 23 | 25 | - | 9 | 9 | 10 | 10 | 12 |
| Food Supplies | 1,596 | 1,607 | 1,600 | 1,630 | 1,578 | 1,592 | 1,469 | 1,512 | 1,443 |
| Energy | 2,717 | 2,686 | 2,379 | 2,407 | 2,673 | 2,776 | 2,653 | 2,487 | 2,559 |
| Other | 3,076 | 3,590 | 4,371 | 4,029 | 3,957 | 3,778 | 3,489 | 3,118 | 3,326 |
| Total Supplies | 12,091 | 12,067 | 11,941 | 10,099 | 10,942 | 10,656 | 10,206 | 9,176 | 9,799 |
| Building | 2,807 | 3,193 | 2,198 | 257 | 725 | 791 | 907 | 185 | 446 |
| Site Improvement | 675 | 680 | 191 | 143 | 272 | 168 | 928 | 123 | 302 |
| Equip- General | 623 | 658 | 261 | 192 | 310 | 217 | 182 | 677 | 607 |
| Equip- Instructional | 197 | 178 | 113 | 70 | 204 | 257 | 124 | 160 | 231 |
| Vehicles | 200 | 86 | 131 | 117 | - | 48 | 27 | 43 | - |
| School Buses | 517 | 958 | 1,129 | 111 | 544 | 80 | - | - | - |
| Total Capital | 5,019 | 5,753 | 4,023 | 890 | 2,055 | 1,561 | 2,168 | 1,188 | 1,586 |
| Principal | 10,103 | 8,457 | 10,759 | 7,828 | 7,266 | 6,425 | 3,549 | 6,394 | 3,995 |
| Interest | 815 | 964 | 1,188 | 1,632 | 1,971 | 2,750 | 2,852 | 4,146 | 4,050 |
| Other Debt Service | 15 | 13 | 12 | 11 | 12 | 15 | 1 | 1 | 4 |
| Total Debt Service | 10,933 | 9,434 | 11,959 | 9,471 | 9,249 | 9,190 | 6,402 | 10,541 | 8,049 |
| TOTAL ALL | \$ 120,727 | \$ 116,548 | \$ 114,822 | \$ 103,356 | \$ 108,165 | \$ 105,038 | \$ 99,672 | \$ 100,132 | \$ 100,113 |
| | Year | Year | Year | | Year | | | | |
| | 10 | 9 | 8 | | 6 | | | | |
| Per year avg change since 2010. | 2.27% | 2.10% | 2.19% | | 1.85% | | | | |
| Change | \$ 4,179 | \$ 1,726 | \$ 11,466 | \$ (4,809) | \$ 3,127 | \$ 5,366 | \$ (460) | \$ 19 | \$ 1,439 |
| Change | 3.6% | 1.5% | 11.1% | -4.4% | 3.0% | 5.4% | -0.5% | 0.0% | 1.5% |
| Purchased Services/Supplies | 18,621 | 18,232 | 17,562 | 14,758 | 15,451 | 15,064 | 14,384 | 13,311 | 14,470 |
| | 2.72% | 2.80% | 2.65% | | 1.11% | | | | |

| Expenses by Object | FY2019 | FY2018 | FY2017 | FY2016 | FY2015 | FY2014 | FY2013 | FY2012 | FY2011 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|
| Salaries | 66,310 | 63,858 | 62,340 | 59,885 | 62,356 | 61,096 | 59,771 | 58,713 | 59,720 |
| Benefits | 19,844 | 19,271 | 18,938 | 18,352 | 19,054 | 18,127 | 16,947 | 16,379 | 16,288 |
| Services/Supplies | 18,621 | 18,232 | 17,562 | 14,758 | 15,451 | 15,064 | 14,384 | 13,311 | 14,470 |
| Capital | 5,019 | 5,753 | 4,023 | 890 | 2,055 | 1,561 | 2,168 | 1,188 | 1,586 |
| Debt | 10,933 | 9,434 | 11,959 | 9,471 | 9,249 | 9,190 | 6,402 | 10,541 | 8,049 |
| Total | 120,727 | 116,548 | 114,822 | 103,356 | 108,165 | 105,038 | 99,672 | 100,132 | 100,113 |
| Salaries | 54.9% | 54.8% | 54.3% | 57.9% | 57.6% | 58.2% | 60.0% | 58.6% | 59.7% |
| Benefits | 16.4% | 16.5% | 16.5% | 17.8% | 17.6% | 17.3% | 17.0% | 16.4% | 16.3% |
| Services/Supplies | 15.4% | 15.6% | 15.3% | 14.3% | 14.3% | 14.3% | 14.4% | 13.3% | 14.5% |
| Capital | 4.2% | 4.9% | 3.5% | 0.9% | 1.9% | 1.5% | 2.2% | 1.2% | 1.6% |
| Debt | 9.1% | 8.1% | 10.4% | 9.2% | 8.6% | 8.7% | 6.4% | 10.5% | 8.0% |
| Total | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

| Expenses by Fund | FY2019 | FY2018 | FY2017 | FY2016 | FY2015 | FY2014 | FY2013 | FY2012 | FY2011 |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|
| 110 General | 34,041 | 32,600 | 31,990 | 28,261 | 29,564 | 28,594 | 27,845 | 26,338 | 27,956 |
| 120 Teacher | 65,229 | 63,160 | 61,356 | 59,264 | 61,512 | 59,912 | 57,907 | 56,919 | 57,461 |
| 500 Food Service | 3,678 | 3,597 | 3,470 | 3,499 | 3,561 | 3,575 | 3,457 | 3,334 | 3,170 |
| 600 Activity | 1,361 | 1,528 | 1,509 | 1,518 | 1,734 | 1,733 | 1,476 | 1,397 | 1,504 |
| 700 Athletics | 465 | 475 | 515 | 454 | 490 | 473 | 418 | 415 | 393 |
| 410 Capital | 5,138 | 6,007 | 4,292 | 1,338 | 2,506 | 2,006 | 2,606 | 1,396 | 1,352 |
| 300 Debt Service | - | - | 613 | 602 | 587 | 575 | 564 | 550 | 553 |
| 450 COP's | 10,815 | 9,181 | 11,077 | 8,420 | 8,211 | 8,170 | 5,399 | 9,783 | 7,724 |
| Total | 120,727 | 116,548 | 114,822 | 103,356 | 108,165 | 105,038 | 99,672 | 100,132 | 100,113 |
| 110 General | 28.2% | 28.0% | 27.9% | 27.3% | 27.3% | 27.2% | 27.9% | 26.3% | 27.9% |
| 120 Teacher | 54.0% | 54.2% | 53.4% | 57.3% | 56.9% | 57.0% | 58.1% | 56.8% | 57.4% |
| 500 Food Service | 3.0% | 3.1% | 3.0% | 3.4% | 3.3% | 3.4% | 3.5% | 3.3% | 3.2% |
| 600 Activity | 1.1% | 1.3% | 1.3% | 1.5% | 1.6% | 1.6% | 1.5% | 1.4% | 1.5% |
| 700 Athletics | 0.4% | 0.4% | 0.4% | 0.4% | 0.5% | 0.5% | 0.4% | 0.4% | 0.4% |
| 410 Capital | 4.3% | 5.2% | 3.7% | 1.3% | 2.3% | 1.9% | 2.6% | 1.4% | 1.4% |
| 300 Debt Service | 0.0% | 0.0% | 0.5% | 0.6% | 0.5% | 0.5% | 0.6% | 0.5% | 0.6% |
| 450 COP's | 9.0% | 7.9% | 9.6% | 8.1% | 7.6% | 7.8% | 5.4% | 9.8% | 7.7% |
| 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.

MEHLVILLE SCHOOL DISTRICT ADJUSTED TAX LEVY RATE HISTORY

BY FUND

| TAX YEAR | GENERAL | TEACHERS | COPS | CAPITAL | DEBT SERVICE | TOTAL |
|-------------|---------|----------|--------|---------|--------------|--------|
| 2020 Prop A | | | | 0.0353 | | 0.0353 |
| 2020 | 1.1141 | 2.1975 | 0.4525 | - | - | 3.7641 |
| 2020 | 1.1141 | 2.1975 | 0.4525 | - | - | 3.7641 |
| 2020 Budget | 1.1141 | 2.1975 | 0.4525 | - | - | 3.7641 |
| 2019 Prop A | | | | 0.0353 | | 0.0353 |
| 2019 ** | 1.3641 | 1.9400 | 0.4500 | 0.0100 | - | 3.7641 |
| 2018 Prop A | | | | 0.0391 | | 0.0391 |
| 2018 | 1.4489 | 2.1300 | 0.5100 | 0.0200 | - | 4.1089 |
| 2017 Prop A | | | | 0.0391 | | 0.0391 |
| 2017 ** | 1.3939 | 2.1700 | 0.5100 | 0.0300 | - | 4.1039 |
| 2016 Prop A | | | | 0.0400 | | 0.0400 |
| 2016 | 1.6642 | 2.0300 | 0.5100 | 0.0300 | - | 4.2342 |
| 2015 ** | 1.0439 | 2.1600 | 0.5100 | | 0.0400 | 3.7539 |
| 2014 | 1.2200 | 2.0599 | 0.4700 | | 0.0320 | 3.7819 |
| 2013 ** | 1.2000 | 2.0600 | 0.4700 | | 0.0310 | 3.7610 |
| 2012 | 1.1661 | 2.0400 | 0.4500 | | 0.0320 | 3.6881 |
| 2011 ** | 1.1606 | 2.0300 | 0.4425 | | 0.0330 | 3.6661 |
| 2010 Recoup | 1.1089 | 1.9973 | 0.4401 | | 0.0300 | 3.5763 |
| 2009 ** | 1.0446 | 1.9305 | 0.4231 | | 0.0300 | 3.4282 |

** Reassessment year

| BY PROPERTY CLASS | 3.6537 | 4.3698 | 3.8328 | 4.5374 | 3.7994 | | | |
|-------------------|-------------|-------------|------------|---------------|---------|-----------------------------------|---------------|--------------|
| Tax Rate Ceiling | 4.2146 | 4.5806 | 4.0814 | 4.4974 | | | | |
| Temporary Ceiling | 0.0403 | 0.0400 | 0.0404 | 0.0403 | | | | |
| Tax Year | Residential | Agriculture | Commercial | Pers Property | Blended | Total Assessed Valuation | AV % Inc(Dec) | Debt Service |
| 2020 Prop A | 0.0340 | 0.0380 | 0.0370 | 0.0400 | 0.0353 | | | |
| 2020 Final | | | | | | | -100.0% | |
| 2020 July | | | | | | | -100.0% | |
| 2020 Budget | 3.6197 | 4.3318 | 3.7958 | 4.4974 | 3.7641 | \$ 2,061,687,602 | 0.5% | |
| 2019 Prop A | 0.0340 | 0.0380 | 0.0370 | 0.0400 | 0.0353 | (This tax will sunset after 2025) | | |
| 2019 Final | 3.6197 | 4.3318 | 3.7958 | 4.4974 | 3.7641 | \$ 2,051,430,450 | 12.4% | - |
| 2018 Prop A | 0.0390 | 0.0400 | 0.0390 | 0.0400 | 0.0391 | (This tax will sunset after 2025) | | |
| 2018 | 4.0504 | 4.5806 | 4.0215 | 4.4974 | 4.1089 | \$ 1,825,543,180 | 0.6% | |
| 2017 Prop A | 0.0390 | 0.0400 | 0.0390 | 0.0400 | 0.0391 | (This tax will sunset after 2025) | | |
| 2017 | 4.0515 | 4.5806 | 3.9863 | 4.4974 | 4.1039 | \$ 1,814,476,950 | 6.0% | - |
| 2016 Prop A | 0.0400 | 0.0398 | 0.0400 | 0.0400 | 0.0400 | (This tax will sunset after 2025) | | |
| 2016 | 4.2146 | 4.5806 | 4.0814 | 4.4974 | 4.2342 | \$ 1,711,175,010 | 1.2% | - |
| 2015 | 3.7388 | 4.1000 | 3.5970 | 4.0161 | 3.7539 | \$ 1,691,306,370 | 1.8% | 0.0400 |
| 2014 | 3.7621 | 4.0919 | 3.6641 | 4.0081 | 3.7819 | \$ 1,660,594,330 | 0.4% | 0.0320 |
| 2013 Note 2 | 3.7610 | 4.0910 | 3.5727 | 3.9871 | 3.7610 | \$ 1,654,174,190 | -3.3% | 0.0310 |
| 2012 | 3.6494 | 4.0920 | 3.5716 | 4.0081 | 3.6881 | \$ 1,709,961,760 | 1.1% | 0.0320 |
| 2011 Note 1 | 3.6634 | 4.0897 | 3.4372 | 3.9678 | 3.6661 | \$ 1,690,944,000 | -3.4% | 0.0330 |
| 2010 | 3.5470 | 4.0900 | 3.3947 | 3.9648 | 3.5763 | \$ 1,749,833,000 | -1.4% | 0.0300 |
| 2009 | 3.4522 | 2.9289 | 2.8935 | 3.9648 | 3.4282 | \$ 1,775,340,000 | -5.8% | 0.0300 |

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

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

| 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 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 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 |
| 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 |
| 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 |
| 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 |
| 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 | \$1,712,065,600 | \$1,816,398,460 | \$1,816,398,461 |
| 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% |
| 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% |
| 5 yr growth | | | | | 10.0% | -9.2% | -9.3% | -6.7% | -5.4% | 0.0% | 0.1% | 9.6% | 9.5% |
| 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 |
| 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 |
| Debt Service | \$0.3400 | \$0.3400 | \$0.3380 | \$0.0300 | \$0.0300 | \$0.0330 | \$0.0320 | \$0.0310 | \$0.0320 | \$0.0400 | \$0.0000 | \$0.0000 | \$0.0000 |
| 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 |
| 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 | |
| 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 | |
| | \$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 |
| 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 |
| 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 |
| % 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% |
| 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% |
| OTHER FINANCIAL INFORMATION | | | | | | | | | | | | | |
| Free & Reduce count | | | | | | | | | | | | | |
| % Free & Reduced | | | | | | | | | | | | | |
| 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 |
| 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 |
| % 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% |

| | | | | | | | | | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| High Need Fund | | | | | | | | | | | | | |
| Other State Rev. | \$5,172 | \$164 | \$200 | | | | | | \$207 | | | | |
| 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 |
| | | -1.2% | 14.4% | -19.8% | 15.4% | 5.4% | -3.8% | 24.5% | -2.0% | 4.1% | -0.7% | 2.4% | 17.1% |
| 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 |
| Basic Formula ARRA | XXXXX | XXXXX | XXXXX | \$1,533,710 | \$655,312 | \$255,034 | XXXXX | XXXXX | | | | | |
| Transportation ARRA | XXXXX | XXXXX | XXXXX | \$118,128 | \$0 | | XXXXX | XXXXX | | | | | |
| Title I Voc Ed Grant | \$94,129 | \$111,063 | \$98,941 | \$128,004 | | | | | | | | | |
| Safe Schools Grant ARRA | XXXXX | XXXXX | XXXXX | | \$0 | | XXXXX | XXXXX | | | | | |
| Jobs Bill | XXXXX | XXXXX | XXXXX | \$0 | \$341,334 | \$10,115 | XXXXX | XXXXX | | | | | |
| Perkins | | | | | \$110,918 | \$114,371 | \$44,705 | \$108,352 | \$98,203 | \$163,141 | \$112,205 | \$119,918 | \$114,881 |
| IDEA | | | | | | | | | | | | | |
| IDEA Grant | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | | | | | | | | |
| ECSE | \$936,921 | \$597,934 | \$434,157 | \$313,025 | \$334,361 | \$350,376 | \$392,033 | \$297,306 | \$521,370 | \$166,364 | \$399,982 | \$398,824 | \$71,179 |
| School Lunch | \$803,923 | \$822,087 | \$886,179 | \$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 |
| School Breakfast | \$129,903 | \$131,338 | \$148,213 | \$204,604 | \$212,872 | \$220,879 | \$264,905 | \$269,414 | \$260,926 | \$253,637 | \$320,213 | \$314,271 | \$311,369 |
| 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 |
| Title IB | | | | \$103,292 | | \$49,208 | | | | | | | |
| Title IF | | | | | | | | | | | | | |
| Title V | \$19,829 | \$14,913 | \$400 | | | | | | | | | | |
| Title I ARRA | XXXXX | XXXXX | XXXXX | \$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 |
| Title III | \$87,012 | \$66,895 | \$82,646 | \$151,647 | \$165,664 | \$115,764 | \$149,642 | \$170,817 | \$101,390 | \$160,663 | \$158,857 | \$200,309 | \$90,225 |
| Homeless | | \$3,315 | \$1,144 | | | | | | | | | | |
| Title IIA | \$317,930 | \$314,311 | \$228,221 | \$311,962 | \$181,631 | \$254,963 | \$424,437 | \$226,113 | \$301,094 | \$279,562 | \$232,180 | \$304,916 | \$212,024 |
| Title IID | \$290 | | | \$3,100 | \$5,350 | | | | | | | | |
| Title IID ARRA | XXXXX | XXXXX | XXXXX | \$20,725 | \$3,700 | | XXXXX | XXXXX | | | | | |
| Childcare Dev Grant | \$21,605 | | | | | | | | | | | | |
| Trust Act | \$3,043 | \$602 | XXXXX | XXXXX | | | | | | | | | |
| AIDS Ed Grant | | \$1,000 | | | | | | | | | | | |
| Summer Food | XXXXX | XXXXX | XXXXX | XXXXX | | | | | | | | | |
| Title VI | | | | | | | | | | | | | |
| Community Service | XXXXX | XXXXX | | | | | | | | | | | |
| IDEA ARRA | XXXXX | XXXXX | XXXXX | \$31,754 | \$225,989 | | XXXXX | XXXXX | | | | | |
| Other | \$74,360 | \$62,987 | | \$95,228 | \$67,917 | \$41,015 | \$29,239 | \$61,389 | \$69,696 | \$86,718 | \$27,316 | | |
| FEDERAL SUBTOTAL | \$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 |
| | | -13.4% | 14.0% | 72.6% | -15.2% | -20.3% | -3.7% | -4.2% | 5.2% | -8.9% | 3.7% | 0.8% | -15.6% |
| OTHER: | | | | | | | | | | | | | |
| Sale of Property | | | | | | | | | | | | | \$4,394 |
| Tuition from Districts | | | | | | | | \$1,245,499 | \$906,889 | \$645,008 | \$496,078 | \$90,976 | \$66,424 |
| Contracted Services | \$338,149 | \$405,994 | \$409,461 | \$391,142 | \$407,716 | \$395,032 | \$467,734 | \$378,038 | \$459,713 | \$492,116 | \$534,716 | \$533,822 | \$303,444 |
| 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 |
| 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 |
| 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 |

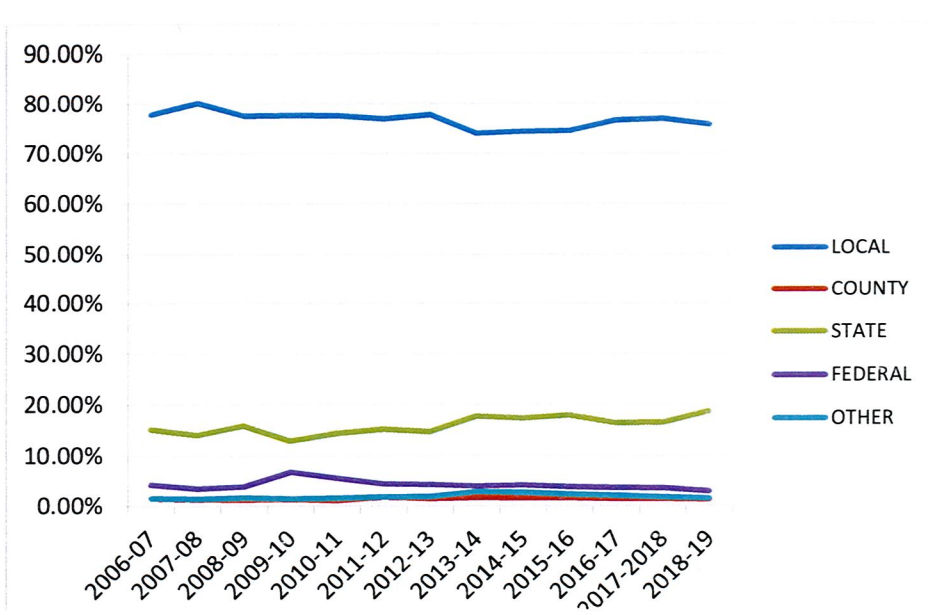
| | | | | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| 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 |
| TOTAL ARRA LESS ARRA | | | | \$2,295,692 | \$1,535,650 | \$282,928 | | | | | | | |
| | | | | \$87,318,172 | \$91,180,055 | \$92,233,789 | | | | | | | |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| ***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 |
| 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 |

| 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 |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|----------------|
| 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 |
| 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 |
| 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% |
| 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% |
| 5 yr trend | | | | | 9.68% | -1.12% | 1.64% | 1.12% | -1.69% | 0.14% | 11.46% | 15.91% | 17.36% |
| County Revenue | \$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 |
| 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 |
| 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% |
| 3 yr trend | | | -9.00% | 2.65% | -10.26% | 33.91% | 37.31% | -3.49% | 10.36% | 0.14% | -3.15% | -3.89% | -3.64% |
| 5 yr trend | | | | | -18.34% | 37.46% | 23.22% | 29.24% | 51.54% | -3.36% | 6.88% | -3.76% | -6.68% |
| 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 |
| 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 |
| 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% |
| 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% |
| 5 yr trend | | | | | 4.60% | 11.58% | -6.11% | 45.67% | 23.71% | 22.22% | 26.04% | 3.70% | 23.96% |
| 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 |
| 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 |
| Annual % change | | -13.44% | 14.04% | 72.64% | -15.19% | -20.26% | -3.72% | -4.18% | 5.21% | -8.93% | 3.74% | 0.78% | -15.62% |
| 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% |
| 5 yr trend | | | | | 44.53% | 33.15% | 12.42% | -37.61% | -22.60% | -11.61% | -4.76% | 0.17% | -19.66% |
| 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 |
| 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 |
| 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% |
| 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% |
| 5 yr trend | | | | | 17.56% | 38.85% | 17.88% | 108.52% | 73.62% | 30.90% | 26.05% | -32.34% | -34.42% |
| 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 |
| 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 |
| 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% |
| 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 yr trend | | | | | 10.09% | 2.86% | 1.36% | 6.15% | 2.55% | 3.45% | 13.10% | 11.44% | 15.19% |

| 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 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|
| 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 |
| Annual change | | \$2,851,400 | -\$418,998 | \$2,401,270 | \$1,150,825 | -\$706,191 | \$566,572 | \$1,214,693 | \$948,014 | -\$1,801,871 | \$1,896,768 | \$1,053,808 | \$2,226,444 |
| 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% |
| 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% |
| 5 yr trend | | | | | 15.06% | 5.70% | 8.09% | 5.00% | 4.43% | 2.06% | 4.95% | 4.48% | 7.07% |
| 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 |
| 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 |
| 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% |
| 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% |
| 5 yr trend | | | | | 13.97% | 1.58% | 6.09% | 2.06% | 4.38% | 1.79% | 2.19% | 4.65% | 3.96% |
| 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 |
| 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 |
| Annual % change | | 6.65% | 1.58% | 4.28% | 3.40% | 0.56% | 3.47% | 6.96% | 5.11% | -3.68% | 0.25% | 4.74% | 2.98% |
| 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% |
| 5 yr trend | | | | | 16.82% | 10.14% | 12.19% | 15.07% | 16.98% | 12.05% | 8.56% | 6.31% | 4.15% |
| 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 |
| 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 |
| Annual % change | | 5.21% | -1.01% | 1.10% | -4.46% | -11.47% | 1.04% | 5.49% | 2.29% | 3.33% | 20.65% | 9.66% | 5.92% |
| 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% |
| 5 yr trend | | | | | 0.59% | -15.35% | -13.60% | -9.85% | -3.47% | 12.67% | 34.53% | 39.86% | 44.81% |
| 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 |
| 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 |
| 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% |
| 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% |
| 5 yr trend | | | | | 1.45% | -1.54% | 12.58% | 9.50% | 11.67% | 10.06% | 17.00% | 13.24% | 10.50% |
| 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 | \$96,861,088 | \$92,995,747 | \$98,300,389 | \$101,360,153 | \$104,774,428 |
| 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 |
| 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% |
| 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% |
| 5 yr trend | | | | | 12.73% | 3.82% | 7.75% | 5.99% | 7.06% | 5.20% | 7.90% | 7.50% | 8.17% |

| 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 |
| 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 |
| 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 |
| 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 |

| SOURCES OF FUNDS | LOCAL | COUNTY | STATE | FEDERAL | OTHER |
|------------------|--------|--------|--------|---------|-------|
| 2006-07 | 77.77% | 1.46% | 15.08% | 4.22% | 1.47% |
| 2007-08 | 79.99% | 1.31% | 13.95% | 3.42% | 1.33% |
| 2008-09 | 77.47% | 1.24% | 15.83% | 3.87% | 1.59% |
| 2009-10 | 77.60% | 1.35% | 12.85% | 6.76% | 1.44% |
| 2010-11 | 77.48% | 1.09% | 14.33% | 5.54% | 1.56% |
| 2011-12 | 76.89% | 1.75% | 15.13% | 4.43% | 1.80% |
| 2012-13 | 77.69% | 1.50% | 14.66% | 4.29% | 1.85% |
| 2013-14 | 73.92% | 1.64% | 17.63% | 3.97% | 2.83% |
| 2014-15 | 74.28% | 1.60% | 17.28% | 4.18% | 2.65% |
| 2015-16 | 74.43% | 1.64% | 17.88% | 3.78% | 2.28% |
| 2016-17 | 76.56% | 1.42% | 16.34% | 3.61% | 2.06% |
| 2017-2018 | 76.88% | 1.42% | 16.41% | 3.57% | 1.72% |
| 2018-19 | 75.68% | 1.30% | 18.60% | 2.92% | 1.51% |



11.SALARY SCHEDULES



2020-2021 Salary Schedule

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

| Tier | Bachelors | Bachelors +15 | Masters | Masters +15 | Multiple Advanced Degrees |
|-------------|-----------|------------------|----------|----------------|---------------------------------|
| Tier 1-1.1 | \$40,000 | \$40,500 | \$42,000 | \$45,000 | \$48,000 |
| Tier 1-1.2 | \$40,700 | \$41,200 | \$43,375 | \$46,400 | \$49,500 |
| Tier 1-1.3 | \$41,400 | \$41,900 | \$44,750 | \$47,800 | \$51,000 |
| Tier 1-1.4 | \$42,100 | \$42,600 | \$46,125 | \$49,200 | \$52,500 |
| Tier 1-1.5 | \$42,800 | \$43,300 | \$47,500 | \$50,600 | \$54,000 |
| Tier 2-2.1 | \$43,800 | \$44,300 | \$49,425 | \$52,600 | \$56,500 |
| Tier 3-3.1 | \$44,950 | \$45,450 | \$50,925 | \$54,125 | \$58,075 |
| Tier 3-3.2 | \$46,100 | \$46,600 | \$52,425 | \$55,650 | \$59,650 |
| Tier 3-3.3 | \$47,250 | \$47,750 | \$53,925 | \$57,175 | \$61,225 |
| Tier 3-3.4 | \$48,400 | \$48,900 | \$55,425 | \$58,700 | \$62,800 |
| Tier 4-4.1 | \$49,200 | \$49,700 | \$56,875 | \$60,150 | \$64,300 |
| Tier 4-4.2 | \$50,000 | \$50,500 | \$58,325 | \$61,600 | \$65,800 |
| Tier 4-4.3 | \$50,800 | \$51,300 | \$59,775 | \$63,050 | \$67,300 |
| Tier 4-4.4 | \$51,600 | \$52,100 | \$61,225 | \$64,500 | \$68,800 |
| Tier 4-4.5 | \$52,400 | \$52,900 | \$62,675 | \$65,950 | \$70,300 |
| Tier 4-4.6 | \$53,200 | \$53,700 | \$64,125 | \$67,400 | \$71,800 |
| Tier 4-4.7 | \$54,000 | \$54,500 | \$65,575 | \$68,850 | \$73,300 |
| Tier 4-4.8 | \$54,800 | \$55,300 | \$67,025 | \$70,300 | \$74,800 |
| Tier 4-4.9 | \$55,600 | \$56,100 | \$68,475 | \$71,750 | \$76,300 |
| Tier 4-4.10 | \$56,400 | \$56,900 | \$69,925 | \$73,200 | \$77,800 |
| Tier 4-4.11 | \$57,200 | \$57,700 | \$71,375 | \$74,650 | \$79,300 |
| Tier 5-5.1 | \$57,950 | \$58,450 | \$72,375 | \$75,700 | \$80,400 |
| Tier 5-5.2 | \$58,700 | \$59,200 | \$73,375 | \$76,750 | \$81,500 |
| Tier 5-5.3 | \$59,450 | \$59,950 | \$74,375 | \$77,800 | \$82,600 |
| Tier 5-5.4 | \$60,200 | \$60,700 | \$75,375 | \$78,850 | \$83,700 |
| Tier 5-5.5 | \$60,950 | \$61,450 | \$76,375 | \$79,900 | \$84,800 |
| Tier 5-5.6 | \$61,700 | \$62,200 | \$77,375 | \$80,950 | \$85,900 |
| Tier 5-5.7 | \$62,450 | \$62,950 | \$78,375 | \$82,000 | \$87,000 |
| Tier 5-5.8 | \$63,200 | \$63,700 | \$79,375 | \$83,050 | \$88,100 |
| Tier 5-5.9 | \$63,950 | \$64,450 | \$80,375 | \$84,100 | \$89,200 |
| Tier 5-5.10 | \$64,700 | \$65,200 | \$81,375 | \$85,150 | \$90,300 |

Nurse Salary Schedules 2020-2021

Tentative Salary Schedule - Nurse Negotiations will begin in June

LPN -
School
Nurse

RN - School Nurse

| | RN | Masters Degree | BSN/Nat Board Cert | Contract |
|---------|-----------|-----------------------|---------------------------|-----------------|
| Step 1 | \$35,363 | \$36,363 | \$37,363 | 26,906.00 |
| Step 2 | \$36,254 | \$37,254 | \$38,254 | 27,721.00 |
| Step 3 | \$37,146 | \$38,146 | \$39,146 | 28,551.00 |
| Step 4 | \$38,084 | \$39,084 | \$40,084 | 29,397.00 |
| Step 5 | \$39,037 | \$40,037 | \$41,037 | 30,289.00 |
| Step 6 | \$40,006 | \$41,006 | \$42,006 | 31,196.00 |
| Step 7 | \$41,005 | \$42,005 | \$43,005 | 31,965.00 |
| Step 8 | \$42,035 | \$43,035 | \$44,035 | 32,764.00 |
| Step 9 | \$43,081 | \$44,081 | \$45,081 | 33,594.00 |
| Step 10 | \$44,157 | \$45,157 | \$46,157 | 34,425.00 |
| Step 11 | \$45,264 | \$46,264 | \$47,264 | 35,286.00 |
| Step 12 | \$46,402 | \$47,402 | \$48,402 | 36,177.00 |
| Step 13 | \$47,555 | \$48,555 | \$49,555 | 37,085.00 |
| Step 14 | \$48,754 | \$49,754 | \$50,754 | 38,007.00 |
| Step 15 | \$49,969 | \$50,969 | \$51,969 | 38,960.00 |
| Step 16 | \$51,214 | \$52,214 | \$53,214 | 39,929.00 |

Business Office Schedules 2020-2021 (BOFF)

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

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

**Accounts Payable Clerk
Benefits Coordinator**

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

Classified Substitutes Schedules 2020-2021 (CSUB)

| | Bus Driver/Activity Driver | Bus Monitor | Café/Recess Monitor | Custodian | Health Room Asst | Mechanic |
|----------------|-----------------------------------|--------------------|----------------------------|------------------|-------------------------|-----------------|
| Regular | \$14.15 | \$12.00 | \$12.00 | \$12.00 | \$12.00 | \$17.82 |
| Retired | \$15.15 | \$13.00 | \$13.00 | \$13.00 | \$13.00 | \$18.82 |

| | Nurse | Secretary | Security Guard | SFNS Manager | SFNS Tech |
|----------------|--------------|------------------|-----------------------|---------------------|------------------|
| Regular | \$19.71 | \$14.25 | \$12.00 | \$14.00 | \$12.00 |
| Retired | \$20.71 | \$15.25 | \$13.00 | \$15.00 | \$13.00 |

Classified Hourly Schedules 2020-2021 - CLSH

Café/Recess Monitors

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

Health Room Assistants

| Step | Hourly Rate |
|------|-------------|
| 1 | \$12.00 |
| 2 | \$12.29 |
| 3 | \$12.58 |
| 4 | \$12.89 |
| 5 | \$13.18 |
| 6 | \$13.47 |
| 7 | \$13.76 |
| 8 | \$14.07 |
| 9 | \$14.36 |
| 10 | \$14.65 |
| 11 | \$14.94 |
| 12 | \$15.25 |
| 13 | \$15.54 |
| 14 | \$15.83 |
| 15 | \$16.13 |
| 16 | \$16.43 |

LPN Health Room Assistants

| Step | Hourly Rate |
|------|-------------|
| 1 | \$17.50 |
| 2 | \$18.03 |
| 3 | \$18.57 |
| 4 | \$19.12 |
| 5 | \$19.70 |
| 6 | \$20.29 |
| 7 | \$20.79 |
| 8 | \$21.31 |
| 9 | \$21.85 |
| 10 | \$22.39 |
| 11 | \$22.95 |
| 12 | \$23.53 |
| 13 | \$24.12 |
| 14 | \$24.72 |
| 15 | \$25.34 |
| 16 | \$25.97 |

HS Guards

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

Paraprofessionals

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

Parents As Teachers 2020-2021 (PAT)

Parent Educator/PAT Screener

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

Community Education 2020-2021 (COED)

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

Pool Supervisor

| Step | Hourly Rate |
|------|-------------|
| 1 | \$15.30 |
| 2 | \$15.78 |
| 3 | \$16.26 |
| 4 | \$16.74 |
| 5 | \$17.22 |
| 6 | \$17.70 |
| 7 | \$18.18 |
| 8 | \$18.65 |
| 9 | \$19.14 |
| 10 | \$19.61 |
| 11 | \$20.10 |
| 12 | \$20.57 |
| 13 | \$21.06 |
| 14 | \$21.54 |
| 15 | \$22.03 |
| 16 | \$22.49 |

Facilities Department Schedules 2020-2021 (FACL)

Custodians & Floating Custodians

| Step | Hourly Rate |
|------|-------------|
| 1 | \$12.00 |
| 2 | \$12.38 |
| 3 | \$12.77 |
| 4 | \$13.18 |
| 5 | \$13.59 |
| 6 | \$14.04 |
| 7 | \$14.49 |
| 8 | \$14.96 |
| 9 | \$15.44 |
| 10 | \$15.94 |
| 11 | \$16.45 |
| 12 | \$16.98 |
| 13 | \$17.52 |
| 14 | \$18.08 |
| 15 | \$18.66 |
| 16 | \$19.25 |

Head Custodians & Supply Clerk

| Step | Hourly Rate |
|------|-------------|
| 1 | \$14.32 |
| 2 | \$14.72 |
| 3 | \$15.14 |
| 4 | \$15.54 |
| 5 | \$15.95 |
| 6 | \$16.36 |
| 7 | \$16.76 |
| 8 | \$17.18 |
| 9 | \$17.58 |
| 10 | \$17.98 |
| 11 | \$18.40 |
| 12 | \$18.80 |
| 13 | \$19.21 |
| 14 | \$19.62 |
| 15 | \$20.02 |
| 16 | \$20.44 |

Custodial Supervisor & Maintenance Mechanic

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

Carpenter & Painter

| Step | Hourly Rate |
|------|-------------|
| 1 | \$18.00 |
| 2 | \$18.58 |
| 3 | \$19.18 |
| 4 | \$19.76 |
| 5 | \$20.36 |
| 6 | \$20.95 |
| 7 | \$21.54 |
| 8 | \$22.14 |
| 9 | \$22.72 |
| 10 | \$23.32 |
| 11 | \$23.90 |
| 12 | \$24.50 |
| 13 | \$25.08 |
| 14 | \$25.68 |
| 15 | \$26.27 |
| 16 | \$26.86 |

Electrician & HVAC & Boilerperson

| Step | Hourly Rate |
|------|-------------|
| 1 | \$19.33 |
| 2 | \$19.94 |
| 3 | \$20.53 |
| 4 | \$21.14 |
| 5 | \$21.73 |
| 6 | \$22.34 |
| 7 | \$22.94 |
| 8 | \$23.54 |
| 9 | \$24.14 |
| 10 | \$24.74 |
| 11 | \$25.35 |
| 12 | \$25.94 |
| 13 | \$26.55 |
| 14 | \$27.14 |
| 15 | \$27.75 |
| 16 | \$28.35 |

Maintenance Foreman

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

General Maintenance

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

Preventative Maintenance

| Step | Hourly Rate |
|------|-------------|
| 1 | \$15.30 |
| 2 | \$15.78 |
| 3 | \$16.26 |
| 4 | \$16.74 |
| 5 | \$17.22 |
| 6 | \$17.70 |
| 7 | \$18.18 |
| 8 | \$18.65 |
| 9 | \$19.14 |
| 10 | \$19.61 |
| 11 | \$20.10 |
| 12 | \$20.57 |
| 13 | \$21.06 |
| 14 | \$21.54 |
| 15 | \$22.03 |
| 16 | \$22.49 |

Facilities Department Schedules 2020-2021 (FACL)

Head Groundskeeper

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

Groundskeepers

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

District Drivers

| Step | Hourly Rate |
|------|-------------|
| 1 | \$12.35 |
| 2 | \$12.72 |
| 3 | \$13.10 |
| 4 | \$13.49 |
| 5 | \$13.89 |
| 6 | \$14.31 |
| 7 | \$14.67 |
| 8 | \$15.04 |
| 9 | \$15.42 |
| 10 | \$15.81 |
| 11 | \$16.21 |
| 12 | \$16.53 |
| 13 | \$16.86 |
| 14 | \$17.20 |
| 15 | \$17.54 |
| 16 | \$17.89 |

**Seasonal
Groundskeepers**

| Step | Hourly Rate |
|------|-------------|
| 1 | \$12.00 |
| 2 | \$13.00 |

ITS Department Schedules 2020-2021 (ITS)

IT Help Desk/Support Specialist

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

MOSIS Data Specialist

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

Network Administrator

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

System Support Specialist

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

Technical Support Supervisor

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

System Support Specialist Intern

| Step | Hourly Rate |
|------|-------------|
| 1 | \$12.00 |

Auditorium Light & Sound Tech

| Step | Hourly Rate |
|------|-------------|
| 1 | \$12.00 |

Secretarial Schedules 2020-2021 (SCTL)

Superintendent

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

Deputy Supt. Secretary/ HR Coordinator

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

Assistant Superintendent

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

Director Secretary

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

Building Secretary

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

| |
|--|
| Director Secretary Includes |
| Director Secretary Comm Enrich Coord Head HS Principal Building Bookkeeper Registrar |

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

Food Services Department Schedules 2020-2021 (SFNS)

District Drivers

| Step | Hourly Rate |
|------|-------------|
| 1 | \$12.35 |
| 2 | \$12.72 |
| 3 | \$13.10 |
| 4 | \$13.49 |
| 5 | \$13.89 |
| 6 | \$14.31 |
| 7 | \$14.67 |
| 8 | \$15.04 |
| 9 | \$15.42 |
| 10 | \$15.81 |
| 11 | \$16.21 |
| 12 | \$16.53 |
| 13 | \$16.86 |
| 14 | \$17.20 |
| 15 | \$17.54 |
| 16 | \$17.89 |

Kitchen Maintenance

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

SFNS Manager

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

SFNS Technician

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

SFNS Training Supervisor

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

Transportation Schedules 2020-2021 (TRAN)

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

Bus Driver/Utility Driver

Bus Monitor

| Step | Hourly Rate |
|------|-------------|
| 1 | \$14.15 |
| 2 | \$14.57 |
| 3 | \$15.01 |
| 4 | \$15.46 |
| 5 | \$15.93 |
| 6 | \$16.40 |
| 7 | \$16.81 |
| 8 | \$17.23 |
| 9 | \$17.67 |
| 10 | \$18.11 |
| 11 | \$18.56 |
| 12 | \$19.02 |
| 13 | \$19.50 |
| 14 | \$19.99 |
| 15 | \$20.49 |
| 16 | \$21.00 |

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

| Step | Hourly Rate |
|------|-------------|
| 1 | \$17.82 |
| 2 | \$18.35 |
| 3 | \$18.90 |
| 4 | \$19.47 |
| 5 | \$20.05 |
| 6 | \$20.65 |
| 7 | \$21.17 |
| 8 | \$21.70 |
| 9 | \$22.24 |
| 10 | \$22.80 |
| 11 | \$23.37 |
| 12 | \$23.95 |
| 13 | \$24.55 |
| 14 | \$25.16 |
| 15 | \$25.79 |
| 16 | \$26.43 |

Training/Safety Coordinator

Trip/Activity Specialist

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

| Step | Hourly Rate |
|------|-------------|
| 1 | \$13.74 |
| 2 | \$14.21 |
| 3 | \$14.68 |
| 4 | \$15.15 |
| 5 | \$15.61 |
| 6 | \$16.09 |
| 7 | \$16.55 |
| 8 | \$17.03 |
| 9 | \$17.49 |
| 10 | \$17.97 |
| 11 | \$18.43 |
| 12 | \$18.91 |
| 13 | \$19.37 |
| 14 | \$19.84 |
| 15 | \$20.31 |
| 16 | \$20.78 |

12. GENERAL LEDGER REVENUES

All Revenue Accounts - FY21

| Account Code | Account Description | Budget Requested | 1St Prior Year Actual | 2Nd Prior Year Actual | 3Rd Prior Year Actual |
|--------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| GRAND TOTAL | | 118,820,000.00 | 94,116,793.04 | 121,878,795.06 | 119,213,277.80 |
| OBJECT 5111 TOTAL | TAXES CURRENT YEAR | 74,200,000.00 | 68,987,335.06 | 73,363,330.62 | 72,843,287.71 |
| OBJECT 5112 TOTAL | TAXES PRIOR YEARS | 1,175,000.00 | 1,283,217.65 | 1,172,614.11 | 832,646.11 |
| OBJECT 5113 TOTAL | TAXES SALES | 8,675,000.00 | 5,548,847.13 | 9,907,795.17 | 9,666,248.13 |
| OBJECT 5114 TOTAL | FINANCIAL INSTITUTION TAXES | 200,000.00 | 0.00 | 143,665.15 | 179,134.88 |
| OBJECT 5115 TOTAL | TAXES M & M | 1,900,000.00 | 1,381,004.68 | 1,687,208.02 | 1,712,296.11 |
| OBJECT 5131 TOTAL | Transportation Fees from Patrons | 60,000.00 | 16,279.50 | 61,231.00 | 64,472.50 |
| OBJECT 5141 TOTAL | EARNINGS ON INVESTMENTS | 73,000.00 | 278,583.53 | 813,195.46 | 458,294.99 |
| OBJECT 5151 TOTAL | Sales to Pupils | 1,650,000.00 | 1,128,392.42 | 1,538,421.53 | 1,422,637.50 |
| OBJECT 5161 TOTAL | Sales to Adults | 0.00 | 7,104.15 | 12,003.13 | 11,913.12 |
| OBJECT 5165 TOTAL | SPECIAL SERVICES CAFE | 550,000.00 | 380,608.20 | 647,919.21 | 680,789.96 |
| OBJECT 5171 TOTAL | Admissions - Student Activities | 415,000.00 | 282,369.09 | 439,644.61 | 510,448.67 |
| OBJECT 5174 TOTAL | REVENUE FROM ENTERPRISE ACTIVITIES | 265,000.00 | 69,272.01 | 466,858.63 | 346,676.05 |
| OBJECT 5179 TOTAL | Other Pupil Activity Income | 1,170,000.00 | 720,077.32 | 1,193,681.94 | 1,313,060.45 |
| OBJECT 5181 TOTAL | COMMUNITY SERVICES | 135,000.00 | 112,183.28 | 113,653.60 | 408,306.87 |
| OBJECT 5182 TOTAL | PRESCHOOL TUITION | 290,000.00 | 210,140.50 | 285,271.47 | 0.00 |
| OBJECT 5191 TOTAL | BLDG. USE/CUSTODIAL FEES | 80,000.00 | 67,530.00 | 60,935.00 | 87,724.63 |
| OBJECT 5192 TOTAL | GIFTS/DONATIONS | 0.00 | 0.00 | 0.00 | 49,930.00 |
| OBJECT 5196 TOTAL | Net Receipts from Clearing Accounts | 116,000.00 | 58,427.58 | 121,193.92 | 19,421.30 |
| OBJECT 5198 TOTAL | VICC-VoluntaryInterdist.ChoiceCorp | 1,646,000.00 | 555,975.56 | 2,001,893.62 | 2,107,585.67 |
| OBJECT 5211 TOTAL | FINES FORFEIT ETC. | 150,000.00 | 150,816.76 | 80,169.08 | 96,210.08 |
| OBJECT 5221 TOTAL | STATE ASSESSED UTILITIES | 1,650,000.00 | 80,466.18 | 1,503,370.04 | 1,646,506.66 |
| OBJECT 5311 TOTAL | BASIC FORMULA | 11,523,000.00 | 7,710,884.95 | 12,997,300.81 | 11,461,799.70 |
| OBJECT 5312 TOTAL | TRANSPORTATION STATE | 710,000.00 | 451,084.00 | 859,093.00 | 735,790.00 |
| OBJECT 5314 TOTAL | ECSE/STATE | 3,880,000.00 | 0.00 | 3,423,056.12 | 2,858,550.01 |
| OBJECT 5319 TOTAL | CLASSROOM TRUST FUND | 2,550,000.00 | 2,236,008.99 | 3,815,093.91 | 3,831,318.16 |
| OBJECT 5324 TOTAL | ED/SCREEN ENTITLESTATE PAT | 200,000.00 | 99,240.00 | 202,480.00 | 177,307.21 |
| OBJECT 5332 TOTAL | CAREER EDUCATION | 21,000.00 | 33,093.84 | 20,393.35 | 20,962.00 |
| OBJECT 5333 TOTAL | FOOD SERVICE STATE | 29,000.00 | 0.00 | 27,896.19 | 29,540.43 |
| OBJECT 5369 TOTAL | RESIDENTIAL PLACEMENT/EXCESS COST | 6,000.00 | 0.00 | 5,678.59 | 7,378.76 |
| OBJECT 5397 TOTAL | OTHER STATE REVENUE | 0.00 | 15,000.00 | 0.00 | 0.00 |
| OBJECT 5412 TOTAL | MEDICAID | 123,000.00 | 38,358.70 | 125,445.29 | 105,175.52 |
| OBJECT 5424 TOTAL | CARES - ESSER Fund | 691,000.00 | 0.00 | 0.00 | 0.00 |
| OBJECT 5427 TOTAL | PERKINS BASIC GRANT, CAREER EDUC. | 120,000.00 | 106,000.35 | 114,881.31 | 119,918.37 |
| OBJECT 5441 TOTAL | IND/W DISABILITIESIDEA | 11,000.00 | 0.00 | 0.00 | 0.00 |
| OBJECT 5442 TOTAL | ECSE/FEDERAL | 59,000.00 | 34,616.00 | 71,179.00 | 398,824.00 |
| OBJECT 5445 TOTAL | SCHOOL LUNCH PROGRAM | 1,330,000.00 | 653,891.36 | 1,281,582.53 | 1,335,684.92 |
| OBJECT 5446 TOTAL | SCHOOL BREAKFAST PROGRAM | 320,000.00 | 154,705.83 | 311,368.52 | 314,270.89 |
| OBJECT 5451 TOTAL | ESEA TITLE1 | 858,000.00 | 138,393.65 | 939,035.67 | 995,785.28 |
| OBJECT 5461 TOTAL | TITLE IV | 64,000.00 | 15,974.58 | 48,954.13 | 11,130.39 |
| OBJECT 5462 TOTAL | TITLE III ESEA ENGL LANG ACQUISITN | 134,000.00 | 21,529.74 | 90,225.41 | 200,308.65 |
| OBJECT 5465 TOTAL | TITLE IIA ESEA TCHR/PRIN PD | 206,000.00 | 4,226.35 | 212,024.40 | 304,915.68 |
| OBJECT 5497 TOTAL | OTHER FEDERAL REVENUE | 0.00 | 0.00 | 60,000.00 | 0.00 |
| OBJECT 5641 TOTAL | SALE OF SCHOOL BUSES | 11,000.00 | 8,420.29 | 6,611.25 | 22,631.05 |
| OBJECT 5651 TOTAL | SALE OF OTHER PROPERTY | 0.00 | 8,979.50 | 4,794.30 | 1,540.76 |
| OBJECT 5811 TOTAL | TUITION | 9,000.00 | 12,566.59 | 66,424.30 | 90,975.71 |
| OBJECT 5831 TOTAL | OTHER DISTRICTS | 290,000.00 | 172,756.00 | 303,444.00 | 533,821.89 |
| OBJECT 5841 TOTAL | TRANSPORTATION OTHER LEAS | 150,000.00 | 102,794.40 | 152,138.20 | 150,747.79 |
| OBJECT 5842 TOTAL | TRANSP OTHER LEAS H'CAP | 1,125,000.00 | 779,637.32 | 1,125,639.47 | 1,047,309.24 |

13. GENERAL LEDGER EXPENSES

All Expenditure Accounts FY21

| Account Code | Account Description | Budget Requested | 1St Prior Year Actual | 2Nd Prior Year Actual | 3Rd Prior Year Actual |
|--------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| GRAND TOTAL | | 124,779,709.00 | 67,083,900.67 | 120,727,386.08 | 116,547,590.11 |
| OBJECT 6111 TOTAL | Regular Salaries | 53,941,775.00 | 27,591,359.40 | 48,484,502.03 | 46,330,699.96 |
| OBJECT 6121 TOTAL | SALARIES - SUBSTITUTE TEACHERS | 271,600.00 | 512,423.99 | 712,033.60 | 844,780.21 |
| OBJECT 6131 TOTAL | Supplemental Pay | 361,625.00 | 1,041,939.48 | 1,820,024.63 | 1,619,004.03 |
| OBJECT 6141 TOTAL | Cert Empl Unused Leave/Sverance Pay | 0.00 | 0.00 | 93,660.00 | 89,292.00 |
| OBJECT 6151 TOTAL | Classified Salaries - Regular | 15,647,442.00 | 9,015,155.53 | 11,194,154.14 | 11,097,621.62 |
| OBJECT 6161 TOTAL | Classified Salaries-Part Time | 752,171.00 | 1,031,488.79 | 3,955,078.42 | 3,830,122.58 |
| OBJECT 6171 TOTAL | Class Emp Unused Leave/Sevrnce Pay | 387.00 | 12,240.01 | 50,758.03 | 46,655.88 |
| OBJECT 6211 TOTAL | TEACHER RETIREMENT | 8,567,000.00 | 4,523,725.68 | 7,990,013.13 | 7,705,452.62 |
| OBJECT 6221 TOTAL | NONTEACHER RETIREMENT | 1,264,999.00 | 765,776.90 | 1,159,830.87 | 1,101,811.64 |
| OBJECT 6231 TOTAL | SOCIAL SECURITY (FICA) | 1,075,000.00 | 661,456.62 | 1,001,547.73 | 964,771.10 |
| OBJECT 6232 TOTAL | Medicare Tax | 990,001.00 | 547,666.89 | 927,670.60 | 892,048.50 |
| OBJECT 6241 TOTAL | MED/LIFE/DENTL INSURANCE | 8,400,000.00 | 4,867,945.34 | 8,292,300.34 | 8,167,040.02 |
| OBJECT 6261 TOTAL | WORKERS COMP. | 502,984.00 | 473,604.00 | 464,436.00 | 414,983.00 |
| OBJECT 6271 TOTAL | UNEMPLOYMENT COMP. | 16.00 | 3,691.47 | 8,178.39 | 24,270.31 |
| OBJECT 6311 TOTAL | TUITION | 455,000.00 | 168,235.37 | 375,188.22 | 486,804.02 |
| OBJECT 6312 TOTAL | Instructional Program Improve Serv | 209,257.00 | 190,203.01 | 206,844.59 | 306,653.33 |
| OBJECT 6313 TOTAL | PUPIL SUPPORT SERVICES | 6,000.00 | 11,607.00 | 29,965.30 | 17,530.81 |
| OBJECT 6315 TOTAL | AUDIT SERVICES | 13,500.00 | 12,900.00 | 12,900.00 | 12,900.00 |
| OBJECT 6317 TOTAL | LEGAL SERVICES | 30,000.00 | 5,644.91 | 30,844.64 | 56,082.99 |
| OBJECT 6318 TOTAL | ELECTION SERVICES | 140,000.00 | 0.00 | 0.00 | 60,360.88 |
| OBJECT 6319 TOTAL | Other Professional Srvc | 602,400.00 | 391,183.20 | 519,296.05 | 423,812.22 |
| OBJECT 6331 TOTAL | LAUNDRY SERVICE | 16,500.00 | 8,694.61 | 15,902.52 | 15,206.80 |
| OBJECT 6332 TOTAL | EQUIPMENT REPAIRS | 171,700.00 | 146,530.31 | 142,924.56 | 107,294.27 |
| OBJECT 6334 TOTAL | EQUIPMENT RENTAL | 337,937.00 | 324,495.91 | 265,010.88 | 250,900.92 |
| OBJECT 6335 TOTAL | Water and Sewer | 252,000.00 | 150,515.50 | 252,471.13 | 204,577.21 |
| OBJECT 6336 TOTAL | REFUSE SERVICE | 71,000.00 | 42,981.13 | 58,003.30 | 45,840.57 |
| OBJECT 6337 TOTAL | Tech-Related Repairs & Maint | 425,800.00 | 106,161.42 | 547,793.90 | 304,734.92 |
| OBJECT 6339 TOTAL | OTHER PROPERTY SERVICE | 800,277.00 | 536,724.54 | 818,184.82 | 752,487.33 |
| OBJECT 6341 TOTAL | CONTR TRANS TO/FROM SCHL | 400,400.00 | 127,326.77 | 403,811.31 | 453,092.99 |
| OBJECT 6343 TOTAL | TRAVEL | 1,098,084.00 | 609,615.18 | 1,052,653.40 | 905,894.96 |
| OBJECT 6349 TOTAL | OTHER TRANS SRV | 2,179.00 | 482.73 | 940.17 | 9,499.07 |
| OBJECT 6351 TOTAL | PROPERTY INSURANCE | 461,000.00 | 441,109.00 | 427,123.00 | 418,839.00 |
| OBJECT 6352 TOTAL | LIABILITY INSURANCE | 457,000.00 | 438,139.00 | 425,585.00 | 426,592.00 |
| OBJECT 6353 TOTAL | FIDELITY BOND PREMIUM | 700.00 | 252.10 | 1,013.11 | 1,421.44 |
| OBJECT 6361 TOTAL | COMMUNICATION | 290,279.00 | 183,327.00 | 309,005.26 | 272,768.43 |
| OBJECT 6362 TOTAL | ADVERTISING | 9,000.00 | 5,552.84 | 5,851.24 | 4,345.72 |
| OBJECT 6363 TOTAL | PRINTING & BINDING | 226,000.00 | 131,352.49 | 220,071.98 | 225,317.36 |
| OBJECT 6371 TOTAL | DUES & MEMBERSHIPS | 216,177.00 | 176,638.56 | 198,806.02 | 197,060.10 |
| OBJECT 6391 TOTAL | OTHER PURCHASED SERVICES | 208,620.00 | 152,151.32 | 209,038.19 | 204,453.73 |
| OBJECT 6411 TOTAL | GENERAL SUPPLIES | 2,254,396.00 | 1,561,783.75 | 2,032,620.68 | 1,656,398.69 |
| OBJECT 6412 TOTAL | SUPPLIES TECH RELATED | 856,700.00 | 876,434.57 | 964,714.00 | 1,047,810.52 |
| OBJECT 6431 TOTAL | TEXTBOOK | 980,000.00 | 524,598.19 | 1,501,249.12 | 1,294,443.09 |
| OBJECT 6441 TOTAL | LIBRARY BOOKS | 110,000.00 | 117,962.47 | 169,156.83 | 161,666.20 |
| OBJECT 6451 TOTAL | PERIODICALS | 37,570.00 | 44,245.49 | 33,762.84 | 22,858.84 |
| OBJECT 6471 TOTAL | FOOD SUPPLIES | 1,700,000.00 | 1,056,469.35 | 1,596,376.57 | 1,607,407.29 |
| OBJECT 6481 TOTAL | ELECTRIC | 1,850,000.00 | 1,295,065.81 | 1,978,680.11 | 2,001,291.25 |
| OBJECT 6483 TOTAL | FUEL FOR HEAT | 400,000.00 | 160,190.06 | 349,210.93 | 330,140.31 |
| OBJECT 6486 TOTAL | GASOLINE/DIESEL | 413,000.00 | 200,557.40 | 389,114.79 | 354,711.20 |
| OBJECT 6491 TOTAL | OTHER SUPPLIES/MATERIAL | 3,100,488.00 | 1,592,072.96 | 3,076,125.91 | 3,590,400.85 |
| OBJECT 6521 TOTAL | BUILDINGS | 2,300,000.00 | 2,092,967.65 | 2,806,861.25 | 3,192,838.30 |
| OBJECT 6531 TOTAL | SITE IMPROVEMENT | 0.00 | 875,588.75 | 675,138.38 | 679,922.37 |
| OBJECT 6541 TOTAL | EQUIPMENT GENERAL | 313,400.00 | 84,719.47 | 490,593.94 | 642,474.53 |
| OBJECT 6542 TOTAL | EQUIPMENT INSTRUCTIONAL | 134,868.00 | 174,829.66 | 197,154.80 | 178,313.03 |
| OBJECT 6543 TOTAL | TECHNOLOGY HARDWARE | 225,000.00 | 22,190.23 | 123,000.00 | 0.00 |
| OBJECT 6544 TOTAL | TECHNOLOGY SOFTWARE | 0.00 | 0.00 | 9,500.00 | 15,936.00 |
| OBJECT 6551 TOTAL | VEHICLE REPLACEMENT | 124,000.00 | 69,661.00 | 199,843.11 | 85,940.66 |
| OBJECT 6552 TOTAL | SCHOOL BUS REPLACEMENT | 491,749.00 | 587,070.00 | 517,024.00 | 957,638.84 |
| OBJECT 6613 TOTAL | PRINCIPAL-LEASE PURCHASE | 10,581,934.00 | 74,621.26 | 10,103,496.76 | 8,457,295.26 |
| OBJECT 6623 TOTAL | INTEREST - LEASE PURCHASE | 222,794.00 | 257,168.60 | 815,055.06 | 963,722.34 |
| OBJECT 6633 TOTAL | FEES LEASE PURCHASE AGREEMENTS | 8,000.00 | 5,406.00 | 15,290.50 | 13,356.00 |