



**CITY OF ST. CHARLES SCHOOL DISTRICT**

*A Proud Past. . . An Enlightened Future*

# **District Budget**

## **2014-15 School Year**



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# City of St. Charles School District Budget Message June 12, 2014

Provided herein are the budget and related documentation for the 2014-15 fiscal year.

## **Comprehensive School Improvement Plan (CSIP):**

During the 2012-13 school year the District, including members of the staff, administration, board, and community stakeholders, participated in the revision and re-adoption of the Comprehensive School Improvement Plan. This five-year strategic planning document has static goals and fluid action plans to reach these goals. Goal for the District are:

1. Student Performance: Develop and enhance quality educational/instructional programs to improve student performance and enable students to meet their personal, academic, and career goals.
2. Highly Qualified Staff: recruit, attract, develop, and retain highly qualified staff to carry out the District mission, vision, goals, and objectives.
3. Facilities, Support, and Instructional Resources: Provide and maintain appropriate instructional resources, support services, and functional and safe facilities.
4. Parent and Community Involvement: Promote, facilitate, and enhance parent, student, and community involvement in the District educational programs.
5. Governance: Govern the District in an efficient and effective manner providing leadership and representation to benefit the students, staff, and patrons of the district.

The resources of the district, reflected in this budget, are aligned with these CSIP goals. Some examples:

1. Student Performance: Curriculum and technology budgets have been enhanced to provide necessary instructional support to our staff. Funding for high quality professional development opportunities has been maintained in this budget.
2. Highly Qualified Staff: Through negotiations with all three employee groups, staff members have received (on average) a 5% increase in pay for the 2014-15 and 2015-16 school years. Additionally, the base teacher

- salary level was increased to \$37,302 by eliminating a step on the salary schedule. During the 2014-15 school year, the administration and SCEA will work to develop a new salary schedule to replace, or partially replace the current one. These enhancements are possible due to the passage by our community of a \$.35 tax levy increase. Health benefits were maintained for staff, even as the plan was brought into a self-funded arrangement. Dental and vision insurance benefits continue to be offered to all full-time staff at no expense to our employees.
3. Facilities, Support, and Instructional Resources: The District has restored previous funding cuts to the technology department to provide new computers/equipment and an enhanced wireless network for student and staff use. Major capital expenses for our facilities, as well as security needs are being addressed due to the passage of a \$7.5 million bond issue in April 2014.
  4. Community and Parent Involvement: The Adult and Community Education department continues to engage our patrons and the business community through traditional course offerings and specialized training. The District has been able to offer a more focused public relations initiative by rearranging assignments in the Technology Department, providing .5 FTE for this purpose.
  5. Governance: The district seeks to maintain a minimum 20% fund balance and continue to demonstrate financial responsibility with all funds. Over the course of the 2014-15 budget year, this balance will be required to grow further in order to best utilize the new revenues generated from the \$.35 tax levy increase for salary augmentation in future years.

### **Budget Development:**

Concurrent with budget development activities were formal discussions with the teachers' representatives and formal discussions with classified employees' and transportation employees' representatives. Multiple meetings were held with District administrators to identify how best to allocate funds for this budget year.

Draft Budget presentations were made to the Board of Education at the regular board meetings in February, March, April, and May 2014. Each successive presentation reflected the most current information known at that time.

### **District Organization and Enrollment:**

District enrollment has declined in recent years, although the rate of decline has slowed. At the elementary level (Grades K-4) enrollment had increased in 2009-10 and 2010-11 but declined slightly in 2011-12. K-4 enrollment is expected to show a gradual increase. Past and anticipated increases in enrollment were the primary influences behind the District's decision to reopen Blackhurst Elementary, beginning in 2011-12.

Intermediate and middle school enrollment is expected to remain relatively stable for the next few years, while enrollment in the district's high school is projected to drop slightly over the next three to four years before stabilizing.

This stagnant to regressive growth trend caused the board and administration to undertake a strategic planning initiative in the 2012-13 school year in conjunction with Dickinson Hussman Architects. A full demographic study, as well as a facility utilization review, was undertaken. Results indicated a range of possible enrollments for the district, with the mostly likely result being stagnant enrollment for the next ten years. A facility review neglected to determine any significant economic or educational advantages to closing a high school. In response, the Board of Education officially took the position that the district will continue to operate two high schools for the foreseeable future.

During the 2011-12 school year, the District began offering a Pre-School Program at each of the six elementary schools. During the 2013-14 school year, the district began two full-day pre-school programs at Blackhurst and Coverdell, paid for through a Missouri Preschool Project grant. Demand continues to grow and the District will continue to offer the Pre-School Program at all six elementary schools in 2014-15.

### **Staff Allocation and Deployment:**

To begin the 2008-09 school year, the District increased the number of certificated teaching positions by 12 then added 2 more positions during the school year for a total increase of 14 positions (3.0%). The number of administrative positions was decreased by one (3.6%). Despite an overall decline in student enrollment, the teaching positions were added to reduce Elementary class sizes to MSIP "Desirable" levels. The result of this reallocation and increase in staffing was very low class sizes in grades K-4 (20 or fewer students per class) and very acceptable class sizes at all other grade levels.

For the 2009-10 school year, the number of certificated teaching positions decreased by 8.5 (1.8%) and the number of administrative positions decreased by one (3.7%). These changes were made in response to a continued decline in overall student enrollment and in preparation for anticipated financial challenges.

For the 2010-11 school year, the number of certificated teaching positions was decreased by sixteen (16) positions (3.5%). The District offered an Early Separation Incentive Program (ESIP) and twenty-eight (28) certificated employees chose to retire at the end of the 2009-10 school year. This allowed the District to reduce the total number of teaching positions through attrition.

For the 2011-12 school year, the District increased the number of certified teaching positions by 13.5 FTE. These additional teachers allowed for expansion of the Pre School program, reopening Blackhurst Elementary and addressing class size concerns at Jefferson Intermediate School and Hardin Middle School. The number of administrative positions was increased by two. This provided a principal for the newly reopened Blackhurst Elementary School and provided additional administrative support at Jefferson Intermediate and Hardin Middle Schools.

For the 2012-13 school year, in response to increased financial demands, the District decreased the number of teaching positions by nine (9) and the number of administrative positions by two (2).

For the 2013-14 school year, as a means of addressing projected funding shortfalls, the District decreased the number of teaching positions by ten (10).

Due to passage of the \$.35 tax levy increase, and the ability to shift some needed capital spending to the successfully passed bond issue, the district did not eliminate teaching positions for the 2014-15 school year. Some reassignments were made to fit student enrollments.

#### **Revenue:**

Local Taxes: Property taxes were reassessed in 2013. The figures from the county assessor indicated a 2% decline in assessed valuation. This was the third reassessment cycle in a row to show a decline. This decline in local property values (both real and personal) was offset by a corresponding increase in the Operating Levy in September 2013. For 2014 a change in state law will require the county assessor to lower the value on all cars assessed as personal property. In the county's estimation this will cause an overall 2% decline in total assessed value. The tax levy to be assessed for operations will shift upward to account for this decrease. Additionally, we will levy an additional \$.35 due to the passage of the tax levy election in April 2014.

The District set the Debt Service Levy at \$.75/\$100 of assessed value in 2013. This rate can safely be maintained with no increase necessary at this time, even including the recently passed \$7.5 million bond issue. Long range budget estimates assume little increase in property values and very little new construction within the district.

Proposition "C" – Sales Tax. This revenue source for 2014-15 is anticipated to increase slightly based on the statewide trend of economic recovery.

In Lieu of Taxes: In 2012, the City of St. Charles did approve a TIF project on First Capital Drive which is a joint venture of DESCO and Lindenwood University.

Beginning in the 2014-15 school year, the District will receive a payment in lieu of taxes (PILOT) equal to \$100,000 annually for fifteen years.

Basic Formula: The City of St. Charles School District is considered “hold harmless” by the state and its per pupil allocation is frozen. Because District enrollment decreased over the past few years, the District experienced a gradual decrease in state funding. District enrollment has stabilized for the 2014-15 school year, but will still be slightly less than in the previous year. The state will be unable to fully fund the formula again in 2014-15 but there is reason to believe that they will come closer than in the past several years. The budget assumes a proration factor of 97% based on the DESE estimate, versus 93.5% in the 2013-14 budget.

Transportation: The state reimburses the District for a portion of its student transportation costs. This reimbursement is based upon expenses for the immediate preceding year, for eligible and reimbursable costs. The state did allocate \$25 million in additional funds for transportation in the coming year. The district anticipates this will result in a slight increase in funding of transportation expenses; equal to approximately 24% of regular route miles, 75% of handicapped route miles, and 100% of ECSE route miles. Non-route miles receive no state reimbursement.

Federal Programs: Due to sequestration of the federal budget, Title programs, vocational funding, and IDEA Part B (special education) funding will be cut approximately 9% each year. Federal support for education is expected to trend negatively for the foreseeable future.

### **Expenditures:**

Personnel: This budget includes slightly more than a 5% wage increase for certified, classified and transportation employees, and exactly 5% for administrators. The District and all three bargaining groups reached agreement on a two-year salary proposal in the Spring of 2013, and this budget reflects the first year of that agreement.

Retirement/Benefits: The PSRS retirement contribution rate remains at 14.5% for certified staff in 2014-15. The contribution rate for PEERS (classified) employees will remain unchanged as well. The District Insurance Committee has begun meeting and will work with our CBIZ insurance consultants on a renewal for health, dental, life, and short-term disability coverage effective January 1, 2015. The implementation of the Affordable Care Act will continue to result in some increased costs to our plan. Based on our CBIZ consultants estimates, the budget assumes a 6% increase in our self-funded health premiums beginning on January 1<sup>st</sup>.

**Building:** The amount spent on capital projects in 2014-15 returns to a more regular amount, similar to that spent in previous years. Major building systems and facility needs have been assessed, with the most pressing issues included in our successful 2014 bond issue. Security issues in all buildings are also being addressed with bond issue funds. These items represent immediate needs, but the district still maintains an ongoing facility needs assessment of upcoming and anticipated maintenance/renovation projects.

**Conclusions:**

The administration and the Board of Education should monitor the budget continually for adherence to the basic goals of the CSIP, and for fiscal responsibility. Uncertainties regarding the current economy, the state budget and federal funding will enhance the need for close attention to the District budget. The numbers within this document represent an accumulation of budget discussions and decisions to date. The budget is a working document subject to constant evaluation and change throughout the 2014-15 school year to meet the needs of the City of St. Charles School District.

Respectfully submitted,

Charles W. Brazeale, Ed.D., SFO  
Assistant Superintendent for Business and Technology

**School District of the City of St. Charles**  
**Projected Fund Totals and Balances After Budget Adjustments**

6/1/2014

		General Fund 1	Special Fund 2	Debt Ser. Fund 3	Cap. Proj. Fund 4	Bond Iss. Fund 4	Total
<b>Beginning Fund Balance With Restricted</b>		\$ 13,693,371	\$ -	\$ 5,058,944	\$ 2,452,963	\$ -	\$ 21,205,278
<b>Less: Restricted Funds</b> (Subtraction)		\$ 293,510					\$ 293,510
<b>Anticipated Fund Balance on June 30, 2013</b> (addition)		<b>\$ 13,399,862</b>	<b>\$ -</b>	<b>\$ 5,058,944</b>	<b>\$ 2,452,963</b>	<b>\$ -</b>	<b>\$ 20,911,768</b>
<b>Budgeted Revenues</b> 1-Jul-13		<b>26,624,924</b>	<b>38,330,827</b>	<b>5,846,168</b>	<b>1,623,730</b>	<b>-</b>	<b>72,425,649</b>
Budget Adjustments	July						-
Budget Adjustments	August						-
Budget Adjustments	September						-
Budget Adjustments	October						-
Budget Adjustments	November	11,490					11,490
Budget Adjustments	December	28,430					28,430
Budget Adjustments	January, 2014						-
Budget Adjustments	February						-
Budget Adjustments	March	1,758,550	(144,778)	-	(16,000)		1,597,772
Budget Adjustments	April	126,376	24,549		57,127		208,052
Budget Adjustments	May	25,000				7,683,851	7,708,851
Budget Adjustments	June						-
<b>New Projected Revenues</b>		<b>28,574,770</b>	<b>38,210,598</b>	<b>5,846,168</b>	<b>1,664,857</b>	<b>7,683,851</b>	<b>81,980,244</b>
<b>Budgeted Expenditures</b> 1-Jul-13		<b>25,098,256</b>	<b>39,549,101</b>	<b>6,463,469</b>	<b>1,534,350</b>	<b>-</b>	<b>72,645,176</b>
Budget Adjustments	July						-
Budget Adjustments	August	1,469					1,469
Budget Adjustments	September	12,898	102				13,000
Budget Adjustments	October						-
Budget Adjustments	November	(23,710)	35,200		25,000		36,490
Budget Adjustments	December	44,180			(15,750)		28,430
Budget Adjustments	January, 2014						-
Budget Adjustments	February						-
Budget Adjustments	March	1,494,701	155,951	-	(7,880)		1,642,772
Budget Adjustments	April	155,200	22,440		65,412		243,052
Budget Adjustments	May	25,000			1,179,368	1,435,904	2,640,272
Budget Adjustments	June						-
<b>New Projected Expenditures</b>		<b>26,807,994</b>	<b>39,762,794</b>	<b>6,463,469</b>	<b>2,780,500</b>	<b>1,435,904</b>	<b>77,250,661</b>
<b>Projected Ending Balances Before Transfers</b> (equals)		<b>\$ 15,166,638</b>	<b>\$ (1,552,196)</b>	<b>\$ 4,441,643</b>	<b>\$ 1,337,320</b>	<b>\$ 6,247,947</b>	<b>\$ 25,641,351</b>
Projected Transfers		(1,552,196)	1,552,196	-		-	-
<b>Projected Ending Fund Balances, June 30, 2014</b> 20.45%		<b>\$ 13,614,442</b>	<b>\$ -</b>	<b>\$ 4,441,643</b>	<b>\$ 1,337,320</b>	<b>\$ -</b>	<b>\$ 25,641,351</b>
		<small>Fund 1&amp;2 EFB</small>					
		<small>Fund 1&amp;2 Exp</small>					



School District of the City of St. Charles  
 Projected Fund Totals and Balances After Budget Adjustments

5/20/2014

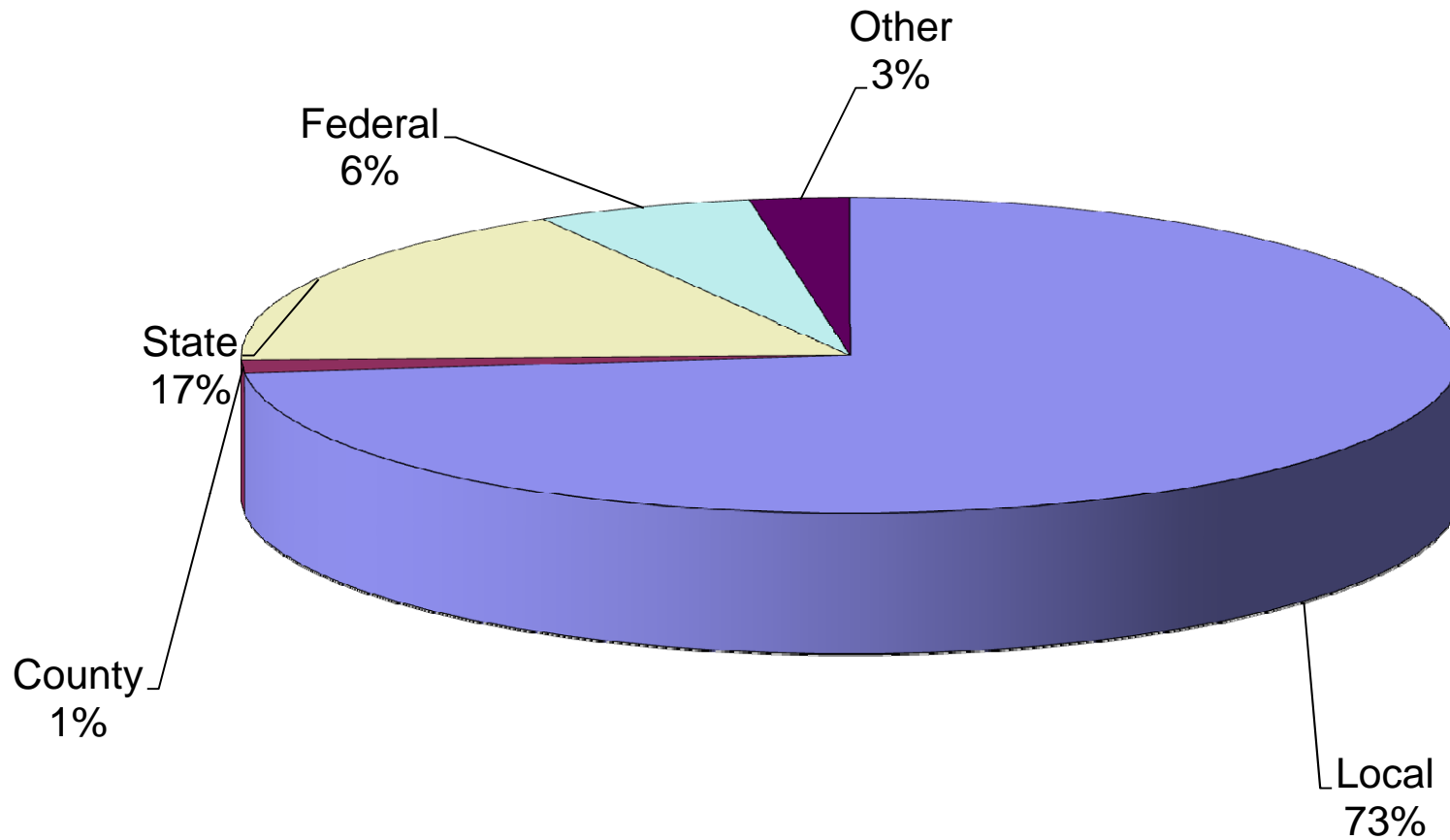
		General Fund 1	Special Fund 2	Debt Ser. Fund 3	Cap. Proj. Fund 4	Bond Iss. Fund 4	Total
<b>Beginning Fund Balance With Restricted</b>		\$ 13,614,422	\$ -	\$ 4,441,643	\$ 2,581,005	\$ 7,500,000	\$ 28,137,070
<b>Less: Restricted Funds</b>	(Subtraction)	\$ 293,510					\$ 293,510
<b>Anticipated Fund Balance on June 30, 2014</b>		<b>\$ 13,320,912</b>	<b>\$ -</b>	<b>\$ 4,441,643</b>	<b>\$ 2,581,005</b>	<b>\$ 7,500,000</b>	<b>\$ 27,843,560</b>
<b>Budgeted Revenues</b>							
	<b>1-Jul-14</b>	<b>30,216,776</b>	<b>39,659,526</b>	<b>6,798,748</b>	<b>1,854,891</b>	<b>-</b>	<b>78,529,941</b>
Budget Adjustments	July						-
Budget Adjustments	August						-
Budget Adjustments	September						-
Budget Adjustments	October						-
Budget Adjustments	November						-
Budget Adjustments	December						-
Budget Adjustments	January, 2015						-
Budget Adjustments	February						-
Budget Adjustments	March						-
Budget Adjustments	April						-
Budget Adjustments	May						-
Budget Adjustments	June						-
<b>New Projected Revenues</b>		<b>30,216,776</b>	<b>39,659,526</b>	<b>6,798,748</b>	<b>1,854,891</b>	<b>-</b>	<b>78,529,941</b>
<b>Budgeted Expenditures</b>							
	<b>1-Jul-14</b>	<b>27,781,304</b>	<b>40,679,969</b>	<b>7,768,176</b>	<b>1,977,074</b>	<b>7,500,000</b>	<b>85,706,523</b>
Budget Adjustments	July						-
Budget Adjustments	August						-
Budget Adjustments	September						-
Budget Adjustments	October						-
Budget Adjustments	November						-
Budget Adjustments	December						-
Budget Adjustments	January, 2015						-
Budget Adjustments	February						-
Budget Adjustments	March						-
Budget Adjustments	April						-
Budget Adjustments	May						-
Budget Adjustments	June						-
<b>New Projected Expenditures</b>		<b>27,781,304</b>	<b>40,679,969</b>	<b>7,768,176</b>	<b>1,977,074</b>	<b>7,500,000</b>	<b>85,706,523</b>
<b>Projected Ending Balances Before Transfers</b>		<b>\$ 15,756,384</b>	<b>\$ (1,020,443)</b>	<b>\$ 3,472,215</b>	<b>\$ 2,458,822</b>	<b>\$ -</b>	<b>\$ 20,666,978</b>
Projected Transfers		(1,020,443)	1,020,443	-			-
<b>Projected Ending Fund Balances, June 30, 2015</b>		<b>\$ 14,735,941</b>	<b>\$ -</b>	<b>\$ 3,472,215</b>	<b>\$ 2,458,822</b>	<b>\$ -</b>	<b>\$ 20,666,978</b>
<b>*as of 5/19/14</b>							
		<small>Fund 1&amp;2 EFB</small>					
		<small>Fund 1&amp;2 Exp</small>					

**Revenue Summary**

Current Year Projected  
Future Years Estimated

		2013-14		2014-15		2015-16	2016-17	2017-18
		Adopted	Amended	Proposed	% Inc.	Proposed	Proposed	Proposed
5111	CURRENT TAXES	41,791,070	41,791,080	44,312,906.00	6.0%	45,265,177	45,288,002	43,300,142
5112	DELINQUENT TAXES	3,579,496	3,579,496	3,853,296.00	7.6%	3,872,562	3,872,562	3,872,562
5113	SALES TAX (PROP C)	4,355,253	4,355,253	4,487,000.00	3.0%	4,554,305	4,622,620	4,691,959
5114	FINANCIAL INSTITUTIONS TAX	60,000	60,000	100,000.00	66.7%	100,000	100,000	100,000
5115	M&M SURCHARGE	1,249,500	1,249,500	1,280,926.00	2.5%	1,280,926	1,280,926	1,280,926
5116	IN LIEU OF TAXES	100,000	100,000	150,000.00	50.0%	-	-	-
5121	TUITION FROM INDIVIDUALS	15,000	15,000	15,000.00	0.0%	15,000	15,000	15,000
	SUMMER SCHOOL TUITION	1			#DIV/0!	3	4	4
5123	TUITION - POST SECONDARY	336,619	384,965	398,000.00	3.4%	401,980	406,000	410,060
5140	EARNINGS ON INVEST	110,000	60,000	110,000.00	83.3%	115,500	115,500	115,500
5143	PREMIUM	-	-	-	#DIV/0!	-	-	-
5151-61	FOOD SERVICE PROGRAM	417,933	417,933	529,225.00	26.6%	529,225	529,225	529,225
5165	FOOD SERVICE - NON-PROG	823,251	823,251	823,251.00	0.0%	823,251	823,251	823,251
5170-79	STUDENT ACTIVITIES	820,500	932,135	929,260.00	-0.3%	929,260	929,260	929,260
5181	COMMUNITY SERVICES	79,500	79,500	79,700.00	0.3%	79,700	79,700	79,700
	RENTALS	-	-	-	#DIV/0!	-	-	-
5190-99	OTHER LOCAL 5190-99	289,370	405,727	463,017.00	14.1%	463,017	463,017	463,017
<b>TOTAL LOCAL</b>		<b>54,027,493</b>	<b>54,253,840</b>	<b>57,531,581.00</b>	<b>6.0%</b>	<b>58,429,907</b>	<b>58,525,067</b>	<b>56,610,606</b>
5211	FINES, FORFEITURES	118,559	118,559	118,559.00	0	118,559	118,559	118,559
5221	STATE ASSESSED UTILITIES	785,403	785,403	896,659.00	14.2%	905,626	914,682	923,829
<b>TOTAL COUNTY</b>		<b>903,962</b>	<b>903,962</b>	<b>1,015,218.00</b>	<b>12.3%</b>	<b>1,024,185</b>	<b>1,033,241</b>	<b>1,042,388</b>
5,311	BASIC FORMULA	6,747,316	6,747,316	6,797,843.00	0	6,865,821	6,934,480	7,003,824
5,312	TRANSPORTATION	598,832	598,832	598,832.00	0	598,832	598,832	598,832
	EXCEPTIONAL PUPIL	1			#DIV/0!	3	4	4
5,314	ECSE	1,727,996	1,727,996	1,727,996.00	0	1,727,996	1,727,996	1,727,996
	REMEDIAL READING	0			#DIV/0!	0	0	0
	GIFTED 5316	0			#DIV/0!	0	0	0
	FREE & RED. LUNCH	0			#DIV/0!	0	0	0
5,319	CLASSROOM TRUST FUND	2,025,636	2,025,636	2,045,892.00	0	2,066,351	2,087,014	2,107,885
5322	VOCATIONAL AT RISK	20,000	20,000	20,000.00	0	20,000	20,000	20,000
5324	ED SCREENING PROG / PAT	73,584	73,584	73,584.00	0	73,584	73,584	73,584
	FOREIGN INS. - FREE TEXTBK	1			#DIV/0!	3	4	4
5332	VOCATIONAL	417,427	457,427	465,335.00	0	465,335	465,335	465,335
5333	FOOD SERVICE - STATE	8,185	8,185	8,185.00	0	8,185	8,185	8,185
	FAIR SHARE (CIGARETTE)	-			#DIV/0!	-	-	-
	HANDICAPPED CENSUS	-			#DIV/0!	-	-	-
5353	JOB DEVELOPMENT/CUST TRAING	-	1,145,400	1,145,400.00	0	1,145,400	1,145,400	1,145,400
	SAFE SCHOOLS INITIATIVE GRANT	1			#DIV/0!	3	4	4
5359	VOC/TECH ED ENHANCE GRANT	94,727	94,727	124,383.00	0	124,383	124,383	124,383
5364	TECH ACQUISITION GRANT	1			#DIV/0!	3	4	4
5369	RESIDENT PLACEMENT	25,000	25,000	25,000.00	0	25,000	25,000	25,000
5381/5382	HIGH NEED FUND	125,000	312,997	335,000.00	0	335,000	335,000	335,000
5397	OTHER STATE	5,001	5,001	5,001.00	0	5,001	5,002	5,002
<b>TOTAL STATE</b>		<b>11,868,708</b>	<b>13,242,101</b>	<b>13,372,451.00</b>	<b>1.0%</b>	<b>13,460,900</b>	<b>13,550,227</b>	<b>13,640,442</b>
5412	MEDICAID	25,000	25,000	75,000.00	200.0%	75,000	75,000	75,000
5422	BASIC FORMULA - ARRA STABLE	-				-	-	-
5423	TRANSPORTATION - ARRA	-				-	-	-
5424	ARRA: Stabilization Government Svc	-				-	-	-
5425	ARRA: Jobs Bill - Classroom Trust Fund	-				-	-	-
5427	VOCATIONAL EDUCATION	302,031	329,461	329,461.00	0.0%	329,461	329,461	329,461
5435	WORKFORCE INVESTMENT ACT	5,000	5,000	5,000.00	0.0%	5,000	5,000	5,000
5441	IDEA	1,243,023	1,243,023	1,243,023.00	0.0%	1,243,023	1,243,023	1,243,023
5442	ECSE	200,000	200,000	200,000.00	0.0%	200,000	200,000	200,000
5445-46	FEDERAL FOOD SERVICE	843,000	843,000	876,000.00	3.9%	876,000	876,000	876,000
5451	TITLE I - ESEA	723,115	821,697	1,485,400.00	80.8%	1,485,400	1,485,400	1,485,400
5452	TITLE I, Part C - MIGRANT EDUC	-				-	-	-
5455	TITLE V, ESEA, INNOVATIVE ED	-				-	-	-
5456	TITLE I ESEA - ARRA FUNDS	-				-	-	-
	TITLE I, ARRA	-				-	-	-
5461	TITLE IV, ESEA, DRUG FREE	-				-	-	-
5462	EMERG IMMIGRANT ED	54,361	60,703	62,344.00	2.7%	62,344	62,344	62,344
5463	EDUC FOR HOMELESS CHILDREN	-			#DIV/0!	-	-	-
5464	Title ID, Foreign Lang Assit Prog	-				-	-	-
5465	TITLE II, PART A - TCHR & PRIN	195,872	203,861	211,772.00	3.9%	211,772	211,772	211,772
5466	Tech Literacy Grant & Future Prog	-				-	-	-
5472	Childcare Dev Fund Grant / ARRA 2	-	96,166	60,000.00		-	-	-
5493	IDEA: Part B ARRA	-				-	-	-
5494	ARRA: ECSE	-				-	-	-
<b>TOTAL FEDERAL</b>		<b>3,591,402</b>	<b>3,827,911</b>	<b>4,548,000.00</b>	<b>18.8%</b>	<b>4,488,000</b>	<b>4,488,000</b>	<b>4,488,000</b>
5631	NET INSURANCE RECOVERY	4,540	4,540	4,540.00	0.0%	4,540	4,540	4,540
5651	SALE OF OTHER PROPERTY	315,080	315,080	320,000.00	1.6%	320,000	320,000	320,000
5692	REFUNDING BONDS	-				-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>319,620</b>	<b>319,620</b>	<b>324,540.00</b>	<b>1.5%</b>	<b>324,540</b>	<b>324,540</b>	<b>324,540</b>
5821	AREA VOC FEES FROM LEA'S	1,579,459	1,588,959	1,603,151.00	0.9%	1,627,198	1,651,606	1,676,380
5830	CONTRACTED ED SERVICE	85,000	85,000	85,000.00	0.0%	85,000	85,000	85,000
5841	TRANS FROM OTHER LEA'S	50,000	50,000	50,000.00		50,000	50,000	50,000
<b>TOTAL REV. FROM OTHER DIST'S</b>		<b>1,714,459</b>	<b>1,723,959</b>	<b>1,738,151.00</b>	<b>0.8%</b>	<b>1,762,198</b>	<b>1,786,606</b>	<b>1,811,380</b>
<b>GRAND TOTAL</b>		<b>72,425,644</b>	<b>74,271,393</b>	<b>78,529,941.00</b>	<b>5.7%</b>	<b>79,489,730</b>	<b>79,707,681</b>	<b>77,917,356</b>

# St. Charles School District 2014-15 Revenue Sources



**EXPENDITURES BY OBJECT**

Current Year Projected  
Future Years Estimated

	2013-14		2014-15		2015-16	2016-17	2017-18
	Adopted	Ammended	Proposed	% Inc.	Proposed	Proposed	Proposed
6150-99	NON-CERTIFIED SALARIES	9,008,839	9,311,707	9,670,573	3.9%	9,901,020	10,432,846
6110-49	CERTIFIED SALARIES	28,680,464	28,809,219	29,526,936	2.5%	29,867,866	30,573,847
	<b>TOTAL SALARIES</b>	<b>37,689,303</b>	<b>38,120,926</b>	<b>39,197,509</b>	<b>2.8%</b>	<b>39,768,886</b>	<b>41,006,693</b>
6210-19	TEACHER RETIREMENT	4,572,767	4,633,152	4,673,037	0.9%	5,020,870	5,042,847
6220-29	NON-TEACHER RETIREMENT	663,477	676,377	679,392	0.4%	758,881	777,498
6230-31	OASDI	607,834	631,394	683,959	8.3%	661,753	702,695
6232	MEDICARE	127,808	133,426	231,878	73.8%	143,565	151,276
6233	MEDICARE - TEACHERS	406,659	412,439	420,533	2.0%	407,099	416,722
6240-49	EMPLOYEE INSURANCE	5,494,625	5,545,450	5,959,990	7.5%	6,436,789	7,507,871
6250-99	OTHER BENEFITS	452,520	428,887	492,772	14.9%	497,700	507,703
	<b>TOTAL BENEFITS</b>	<b>12,325,690</b>	<b>12,461,125</b>	<b>13,141,561</b>	<b>5.5%</b>	<b>13,926,657</b>	<b>15,106,612</b>
6311	INSTRUCTION SERVICES (TUITION)	2,342,532	2,359,850	2,250,322	-4.6%	2,295,328	2,388,060
6312-14	PROFESSIONAL/TECHNICAL SERVICE	111,705	150,762	133,017	-11.8%	135,677	141,159
6315	AUDIT	12,342	12,342	12,342	0.0%	12,342	12,342
6316, 6318	TECHNICAL SERVICES	805,553	1,770,981	1,829,697	3.3%	1,866,291	1,941,689
6317	LEGAL SERVICES	90,000	90,000	90,000	0.0%	91,800	95,509
6330-39	PROPERTY SERVICES	1,433,415	1,422,341	1,424,398	0.1%	1,452,886	1,511,583
6341	CONTRACTED TRANSP TO/FROM	275,000	310,000	315,000	1.6%	321,300	334,281
6342	OTHER CONTR. PUPIL TRANSP	22,145	22,007	19,550	-11.2%	19,941	20,747
6343	TRAVEL (Training)	238,233	236,971	236,536	-0.2%	241,267	251,014
6351	PROPERTY INSURANCE	460,268	460,268	506,295	10.0%	516,421	537,284
6352	LIABILITY INSURANCE	66,275	89,908	72,572	-19.3%	74,023	77,014
6353	FIDELITY PREMIUM	100	100	410	310.0%	100	102
6359	JUDGMENTS AGAINST LEA	6,000	6,000	7,000	16.7%	7,000	7,000
6360-99	OTHER PURCHASED SERV.	2,835,780	2,907,789	2,884,363	-0.8%	2,942,050	3,060,909
6398	PROTESTED TAXES (REIMBURSE)	306,099	307,344	150,438	-51.1%	350,000	300,000
	<b>TOTAL CONTRACTED SERV.</b>	<b>9,005,447</b>	<b>10,146,663</b>	<b>9,931,940</b>	<b>-2.1%</b>	<b>10,326,427</b>	<b>10,475,567</b>
6410-6419	GENERAL SUPPLIES	2,566,634	2,668,722	2,647,951	-0.8%	2,674,431	2,728,187
6420-6491	INSTRUCTIONAL SUPPLIES	-	-	-	-	-	3
6420	FREE TEXTBOOK FUND	-	-	-	-	-	<b>795,000</b>
6430-39	REGULAR TEXTBOOK	815,914	819,191	870,952	6.3%	925,000	795,000
6440-6449	LIBRARY BOOKS & RESOURCES	101,552	101,377	103,144	1.7%	104,175	106,269
6480-89	ENERGY SUPPLIES/SERVICE	2,090,707	2,107,681	2,473,358	17.3%	2,572,292	2,782,191
6490-99 +	OTHER SUPPLIES	57,953	113,958	94,047	-17.5%	94,047	94,047
	<b>TOTAL SUPPLIES</b>	<b>5,632,760</b>	<b>5,810,929</b>	<b>6,189,452</b>	<b>6.5%</b>	<b>6,369,945</b>	<b>6,370,623</b>
6520-29	BUILDING	188,750	213,806	5,121,445	2295.4%	5,121,445	5,121,445
6530-39	IMPROVEMENT TO SITES	89,000	89,000	3,110,305	3394.7%	3,110,305	3,110,305
6541	EQUIPMENT - GENERAL	484,266	347,602	318,226	-8.5%	318,226	318,226
6542	EQUIPMENT - INSTRUCTIONAL	446,166	506,326	490,184	-3.2%	490,184	490,184
6551	VEHICLES (EXC. BUSES)	-	-	-	#DIV/0!	-	-
6590	OTHER CAPITAL OUTLAY	50,000	49,218	-	-100.0%	-	-
	<b>TOTAL CAPITAL</b>	<b>1,258,182</b>	<b>1,205,952</b>	<b>9,040,160</b>	<b>649.6%</b>	<b>9,040,160</b>	<b>9,040,160</b>
6610	PRINCIPAL	5,494,000	5,625,000	4,575,128	-18.7%	4,635,285	5,470,000
6620	INTEREST	1,092,200	1,092,200	3,522,273	222.5%	3,528,129	275,613
6630	OTHER	147,594	147,594	108,500	-26.5%	108,500	108,500
	<b>TOTAL DEBT SERVICE</b>	<b>6,733,794</b>	<b>6,864,794</b>	<b>8,205,901</b>	<b>19.5%</b>	<b>8,271,914</b>	<b>5,854,113</b>
	<b>GRAND TOTAL</b>	<b>72,645,176</b>	<b>74,610,389</b>	<b>85,706,523</b>	<b>14.9%</b>	<b>87,703,989</b>	<b>88,729,287</b>

# ***St. Charles School District 2014-15 Expenditures***

