

City of St. Charles School District



2022-23 Annual Budget

A Proud Past...An Enlightened Future

.....

400 North 6th Street
St. Charles, MO 63301
Phone: 636-443-4000
Fax: 636-443-4001
www.stcharlessd.org





CITY OF ST. CHARLES SCHOOL DISTRICT

St. Charles, Missouri

2022-23 Budget

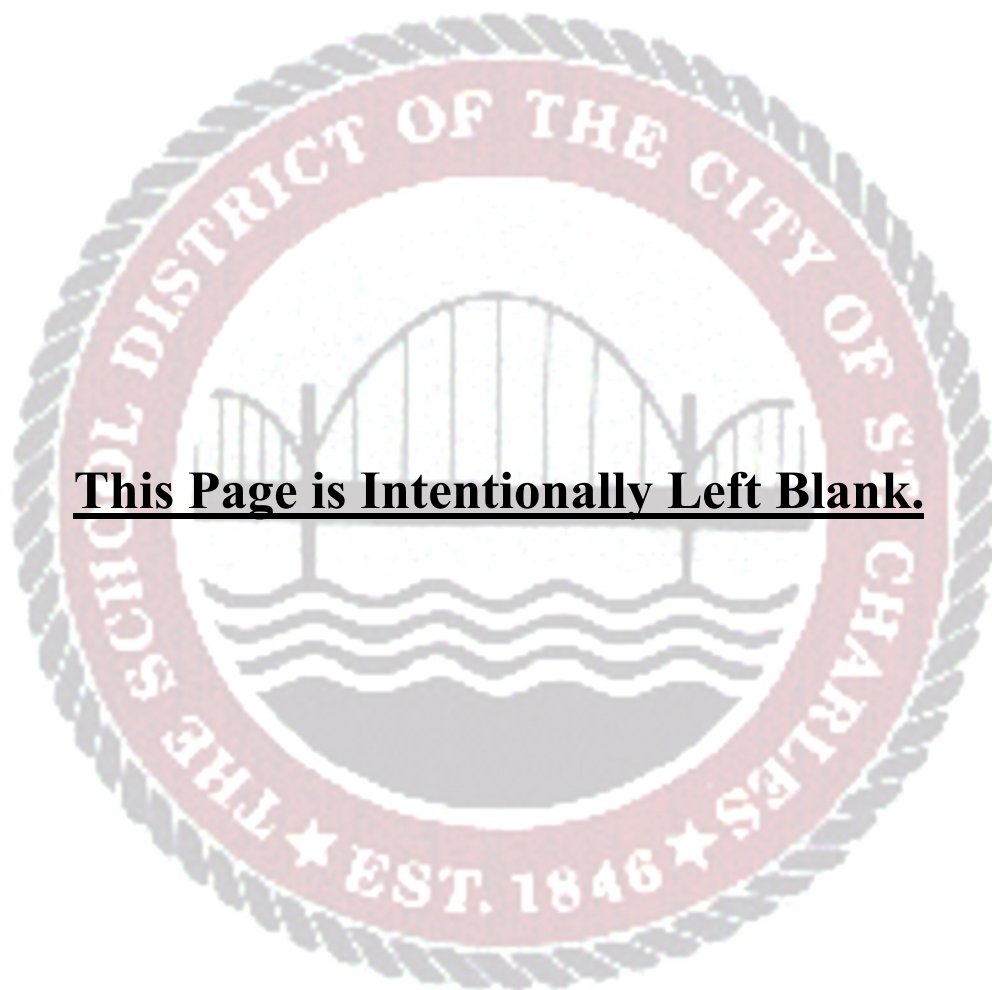
Jason Sefrit, Ed.D., Superintendent

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

Lavenia Draper, Director of Business Services

Tina Adams, Business Coordinator

www.stcharlessd.org



This Page is Intentionally Left Blank.



Introductory Section



TABLE OF CONTENTS

INTRODUCTORY SECTION	PAGE
Executive Summary.....	2
Board of Education and District Administration.....	4
Budget Overview.....	7
District Enrollment.....	9
District Staff Allocation and Deployment.....	11
Financial Summary.....	14
Operating Revenue Explanation.....	14
Operating Expenditure Explanation.....	15
Budget Summary.....	16
Budget Forecasts.....	17
Expenditure Summary.....	18
Revenue Summary.....	19
Net Debt Service Breakdown.....	20
Budget Considerations/Budget Message.....	21

Executive Summary

The St. Charles R-IV School District (hereinafter the “District”) has completed its budgeting process for fiscal year 2022-23. The Annual Budget represents the financial plan for the District for the coming year. This document is designed to inform the Board of Education and the St. Charles community on all financial matters, and to act as a financial guide for the upcoming year using the District’s current and historical financial information. The budget was developed with input from staff, community members, administration, and the Board of Education.

Mission, Values, and Goals

The City of Saint Charles School District community works continuously to improve the education for all students through the quality of our schools and program offerings.

The Comprehensive School Improvement Plan (CSIP) serves as a long range, strategic planning document which directs the overall improvement of our educational programs and services (MSIP 8.2). Our CSIP is directly linked to our mission, vision, values, and goals.

Mission




The City of St. Charles School District will REACH, TEACH, and EMPOWER all students in a safe, diverse and innovative learning environment.

Vision

The City of St. Charles School District will be a leader of academic excellence that prepares students to be successful in all aspects of life.

Values

We, the City of St. Charles School District community of students, parents, staff, and patrons, value:

-  High quality education for all students which includes:
 - Lifelong learning from early childhood through adult education
 - Rigorous learning experiences that challenge all students through exploration, innovation and creativity
 - Instruction that meets the needs of a diverse community through a systematic approach to support all students with best practices
 - Respect for all
 - Real world, critical thinking and problem-solving skills to prepare students to be career ready
 - Developing caring, productive, and responsible citizens
 - Strong engagement of family and community through partnerships and collaboration
 - Focus on meeting social, emotional, and behavioral needs
 - A safe, secure, and nurturing school environment
 - Partnerships with stakeholders and community resources
 - Celebrating individual, school, and district success
-  High quality staff by:
 - Hiring and retaining highly qualified, diverse and engaged staff
 - Providing professional development and collaboration focused on increasing student achievement
 - Empowering staff to use innovative resources and practices
-  Informed decisions that are:
 - Student-centered
 - Focused on student achievement

- Data driven
- Considerate of all points of view
- Fiscally responsible

Goals

For planning purposes, five overarching goals have been developed. These goals are statements of the key functions of the school district.

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 by:

- Increasing student achievement
- Providing a systematic approach to intervention and enrichment
- Offering high quality professional development and research-based best practices
- Having trauma informed schools and social-emotional needs

2. Highly Qualified Staff:

Recruit, attract, develop, and retain highly qualified staff to carry out the LEA (local educational agency)/ District mission, vision, goals, and objectives by:

- Recruiting a culturally diverse staff
- Providing competitive salaries/benefits for all staff
- Exploring opportunities for additional staffing to support:
 - Instructional and mental health supports
 - Content-area specialists

3. Facilities, Support, and Instructional Resources:

Provide and maintain appropriate instructional resources, support services, and functional and safe facilities by:

- Providing excellent facilities and support services for the district
- Ensuring the safety and security for students, staff, and visitors
- Providing high quality instructional resources for students, teachers, and families
- Maintain and enhance district technology resources

4. Parent and Community Involvement:

Promote, facilitate and enhance parent, student, and community involvement in LEA/District educational programs by:

- Providing a centralized/standardized method of communication
- Being systematic/proactive in supporting families
- Engaging ALL families
- Building intentional partnerships with community groups

5. Governance:

Govern the LEA/District in an efficient and effective manner providing leadership and representation to benefit the students, staff, and patrons of the district by:

- Providing K-12 school transitions to include efficiency, strong communication within those transitions, and continued evaluation of our grade level model
- Maintaining fiscal responsibility and consider opportunities to balance resources to assure equity throughout the District
- Improving the public image of the District and continuing the utilization of the SCSD United plan

St. Charles R-VI School District 2022-23 Board of Education



Dr. Donna Towers, President, was elected to the Board in 2004. She is a retired teacher and administrator from the City of St. Charles School District. Dr. Towers is currently an assistant professor in the graduate education division of Lindenwood University.



Mrs. Heidi Sikma, Vice President, was elected to the school board in April 2021. She is involved in the community through her service as a volunteer for the non-profit her and her husband started in 2010, We Love St. Charles (WLSC). Heidi graduated with a Master's Degree in Clinical Psychology



Mr. Mike Thorne, Treasurer, previously served as a City of St. Charles School Board Member from 2001 until 2013. He is a graduate of St. Charles High School and holds a B.S. Degree in Education and a Masters in Sports Science Management. He retired from the City of St. Charles School District as a teacher and coach in 2005.



Ms. M. Ellen Zerr, Secretary, holds a B.S. in Chemistry/Life Science from Missouri S&T and an M.A. in Education from UM-St. Louis. A retired educator, she has taught in various high schools, the most recent being SCW (2000-2004) and SCHS (2004-2018). She is a graduate of SCHS and currently serves as a volunteer tutor at Null Elementary. Prior to her career in education, she spent 10 years working in the chemical industry.



Mrs. Lori Gibson, Board Member, was elected to the school board in April of 2008. She is a freelance actress and an avid volunteer in the community, working with such groups as Habitat for Humanity and the St. Charles School District. She also works part-time for the State of Illinois, training officers in crisis intervention.



Mrs. Leslie Knight, Board Member, was elected to the school board April 2017. She is currently a Public Information Officer with the St. Charles County Prosecutor's Office. Leslie graduated from St. Charles High School in 1990 and went on to receive her Bachelor's in Social Work and a M.S. in Human Resources Management.



Daniel Hewitt, Board Member, was elected to the school board in April 2022. He works as a manager in corporate compliance at Boeing. He has a BS in psychology from Lindenwood University-Belleville and an MBA from Lindenwood University. Daniel has lived in St. Charles nearly his entire life and was a graduate from St. Charles West, class of 2007.

Board of Education

Dr. Donna Towers.....	President
Mrs. Heidi Sikma.....	Vice-President
Mr. Mike Thorne.....	Treasurer
Ms. M. Ellen Zerr.....	Secretary
Ms. Lori Gibson.....	Board Member
Mrs. Leslie Knight.....	Board Member
Mr. Daniel Hewitt.....	Board Member

Executive Administration (2022-23)

Dr. Jason Sefrit	Superintendent
Dr. Earl Draper.....	Assistant Superintendent Curriculum & Instruction
Mr. Jeremy Shields... ..	Assistant Superintendent Operations
Dr. Rodney Lewis.....	Associate Superintendent Human Resources
Mrs. Julie McClard	Executive Director of Special Education & Student Services

Directors

Lavenia Draper.....	Director of Business Services
Shirley Derby	Director of Food Service (Chartwells)
Joshua Schaffer	Director of Facilities
Cynthia Priest	Director of Transportation
Kevin Richmiller	Director of Technology

Special Education Coordinators

Clarissa Beyer	Special Education Coordinator
Mindy Gregory	Special Education Coordinator
Kerry Maltzman	Early Childhood Coordinator

Specialists

Nicole Adams	Curriculum & Instruction Specialist
Jessica Mudd-Evans	Curriculum & Instruction Specialist
Alexis Green	Application Support Specialist
Kristina Lauer	Instructional Technology Specialist

Budget Overview

Missouri State statutes require school districts to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget document to include five specific components. They are as follows:

- The **Budget Message**
- Estimated **Revenues** to be received from all sources, with comparison to estimated or actual revenues for the prior two years
- Estimated **Expenditures** to be paid by fund with comparison to estimated or actual expenditures for the prior two years
- A schedule detailing **Debt Service** interest, principal and charges on all debt of the district
- A general **Fund Summary** including information on assessed valuation, tax levies and fund balances.

Developing the annual budget for the District involves all stakeholders within the community. Input is given from the Board of Education, district administration, building administration, school staff, and the general public. The process is separated into four segments: planning, preparation, adoption, and implementation. There are two objectives driving the budget process. First, the goal of the District is to provide each student with a quality education. Second, the District focuses its resources in the most efficient and effective way to support the first objective. The annual budget creates a detailed analysis of the District's revenues and expenditures and allows the administration to focus its financial resources in a manner that supports student learning.

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

Revenues for the coming year are projected by January and adjusted as needed based on current data. Preparation of the expenditure budget generally begins in early January as administrators make requests for staffing and facility needs. Budget allocations for general operations are established and distributed for administrators to prioritize at the building or program level.

In the spring, the District administration shares preliminary budget information with the Board of Education on projected revenues and any staffing or programming decisions required for the coming year. Formal discussions with the teachers' representatives, classified employees' and transportation employees' representatives are held.

The capital budget is developed in the same manner. In the fall, walk-throughs of each facility are conducted to assess the need of each building. A list of concerns are noted, costs estimated and prioritized. In the spring, the board is then presented with a list of Capital outlay requests along with the preliminary budget information.

Preliminary budget information is provided to the Board of Education at the regular board meetings in April and May. Each successive presentation reflected the most current information known at that time. Work sessions are scheduled as needed to review priorities and specific challenges in any given year. The Board may request modifications of the preliminary budget as well as the Capital Outlay requests at any time prior to adopting the budget. Final adoption occurs in June. The budget is a working document subject to constant evaluation and change throughout the 2022-23 school year to meet the needs of the City of St. Charles School District.

Upon approval of the budget, the Finance Department loads the new budget into the financial software system and the budget is available to use during the next fiscal year.

Budget Calendar

DATE	ACTION
November 12, 2021	Complete update of long-range budget plan.
January 7, 2022	<p>Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources.</p> <p>Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Business Services.</p> <p>Administrators should be considering a summer maintenance/capital project list for future submission.</p>
January 31, 2022	<p>Budget allocations sent to administrators for budget planning purposes.</p> <p>Prioritized request list for summer facility/capital improvement projects due to the Director of Facilities.</p>
February 11, 2022	Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.
March 18, 2022	<p>Building administrators and directors submit first draft of budget to the Assistant Superintendent of Business for review.</p> <p>Budget and summer/capital project review conferences scheduled as needed with administrators and directors.</p> <p>District prioritization of new programs and positions prepared for BOE (grants included).</p>
April 8, 2022	<p>Review conferences with administrators and directors completed.</p> <p>Report to BOE on preliminary budget for 2022-23.</p>
May 13, 2022	<p>First draft of the 2022-2023 budget completed including personnel recommendations.</p> <p>District administrative conferences to revise draft budget as necessary.</p>
June 9, 2022	Budget presented to Board of Education for adoption.

District 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 influence behind the District's decision to reopen Blackhurst Elementary, beginning in 2011-12.

Intermediate and middle school enrollment is expected to increase over the next couple of years before stabilizing, while enrollment in the district's high school is projected to drop slightly over the next three 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 most 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.

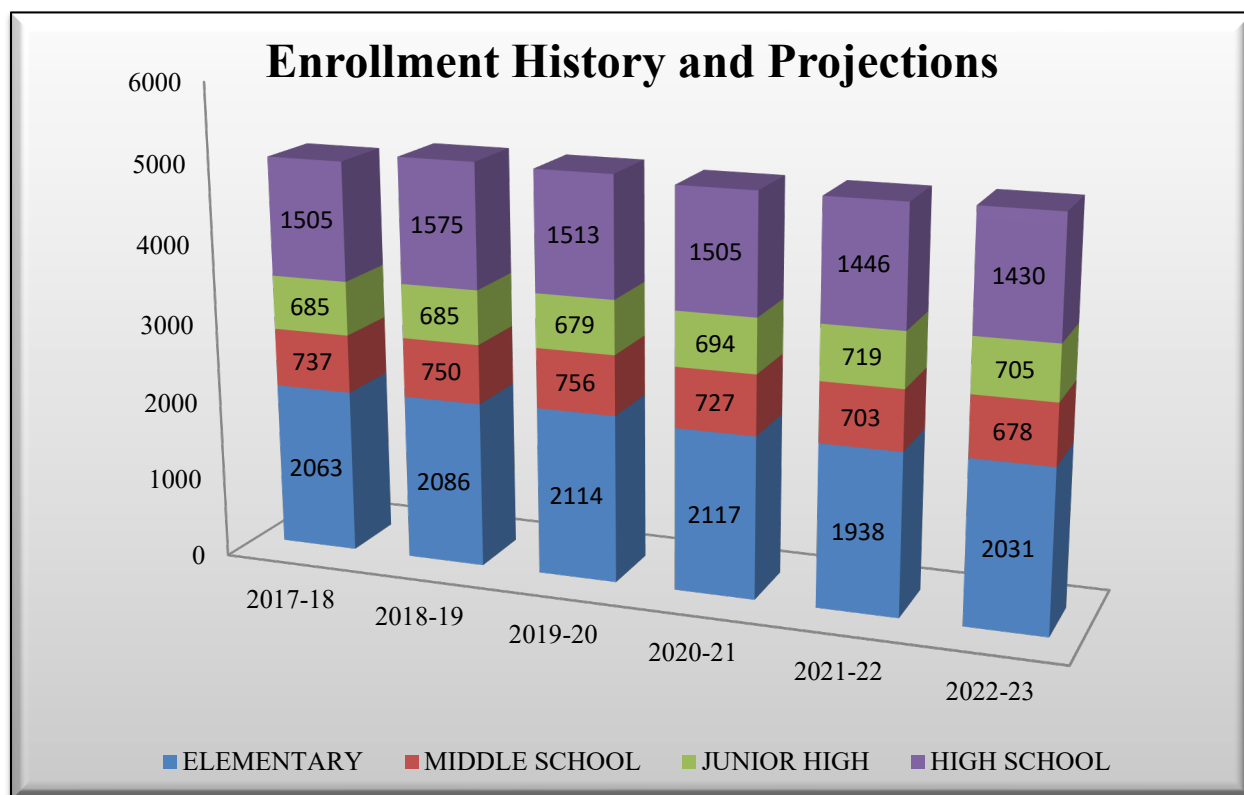
During the 2011-12 school year, the District began offering a Pre-School Program at each of the six elementary schools. During the 2014-15 school year, the District began two full-day pre-school programs at Blackhurst and Coverdell, paid for through a Missouri Preschool Project grant. Demand continues to grow and the District continued to offer the Pre-School Program at all six elementary schools through the 2017-18 school year.

With the passing of the Bond Issue- Proposition Kids, the District was able to build an early childhood center to include 16 early childhood classrooms. The center opened in August 2018 with an enrollment of 259. This past school year enrollment topped 300.



Below is a breakdown of the enrollment per grade level.

Enrollment	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Pre-K	184	259	307	301	189	231	233	233
K	369	394	388	360	358	363	361	361
1	371	359	353	379	339	386	389	389
2	373	351	348	369	361	361	363	363
3	362	380	370	346	347	349	351	351
4	404	343	348	362	344	341	343	343
ELEMENTARY	2063	2086	2114	2117	1938	2031	2040	2040
5	391	382	385	349	360	325	323	323
6	346	368	371	378	343	353	354	354
MIDDLE SCHOOL	737	750	756	727	703	678	677	677
7	341	330	330	362	361	343	345	345
8	344	355	349	332	358	362	359	359
JUNIOR HIGH	685	685	679	694	719	705	704	704
9	376	374	373	391	364	360	363	363
10	379	389	380	370	371	365	374	374
11	386	400	367	376	342	354	359	359
12	364	412	393	368	369	351	348	348
HIGH SCHOOL	1505	1575	1513	1505	1446	1430	1444	1444
TOTAL	4990	5096	5062	5043	4806	4844	4865	4865



District 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 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.

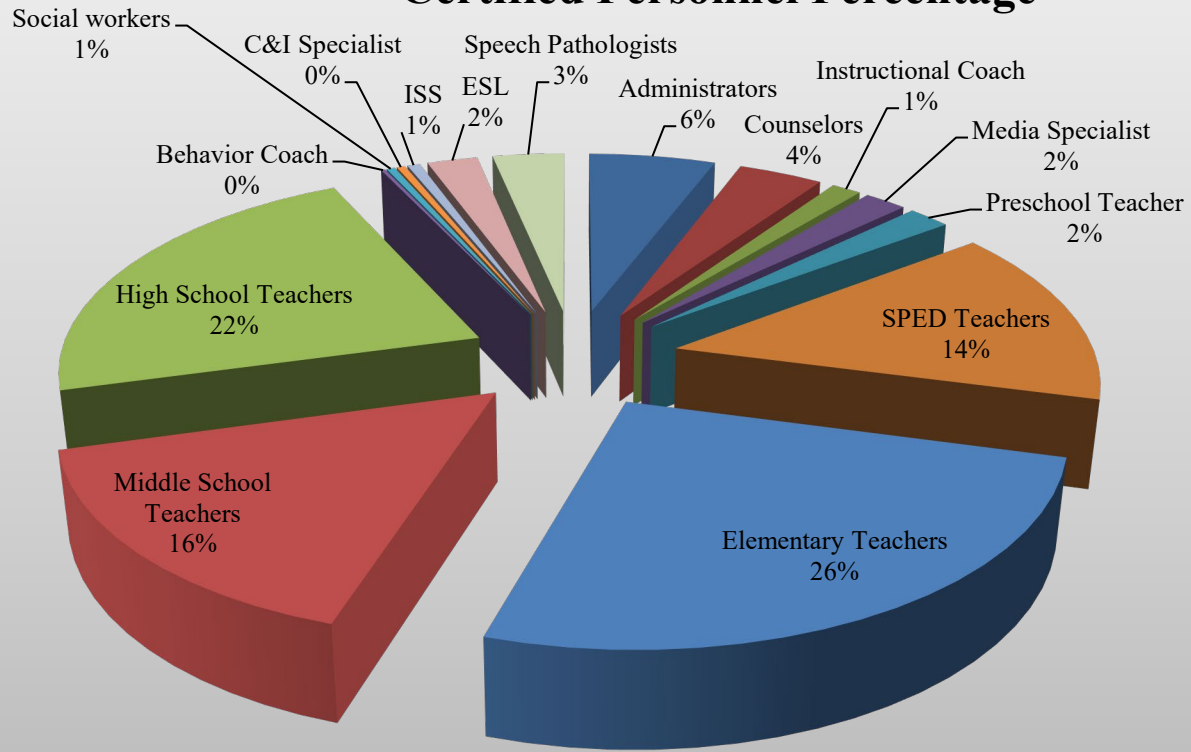
For the 2015-16 school year, supply spending levels were held steady, while a few key positions were added and significant adjustments to improve the salary schedule were implemented.

For the 2016-17 school year, supply spending levels were increased 2%, and 5 teaching positions were added. Staff agreed to a 3% raise for 2018-19.

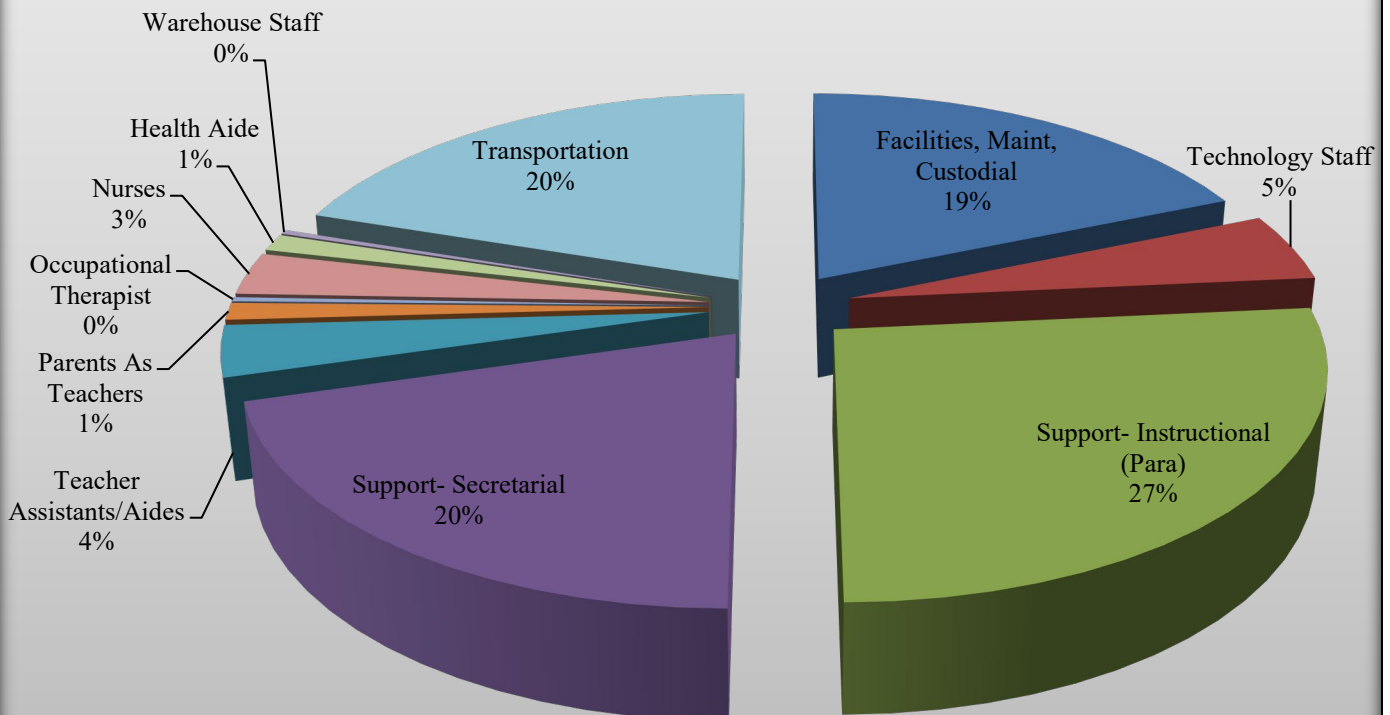
The supply spending levels remained steady for the 2018-19 school year. Bond issue construction and renovation projects approved in 2017 have all been completed. A \$50M bond issue was passed in April 2021 with projects affecting all district facilities to be completed over the next three fiscal years.

The District employs approximately 850 staff members to assist in student learning. With a 14:1 student to teacher ratio, SCSD has the lowest student to teacher ratio in St. Charles County. 71.1% of our certified staff have advanced degrees, which is 12.7% higher than the state average. Personnel costs, including salaries and benefits, account for 76% of the District’s total operating expenditures. The District approved 522 certified positions and 332 non-certified staff members for the FY22-23 school year.

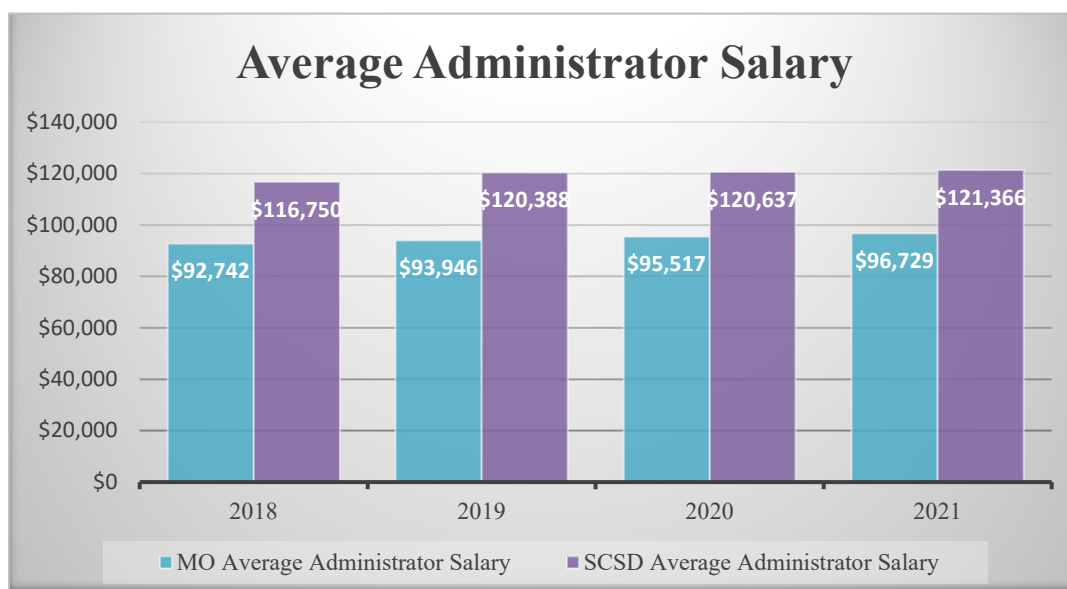
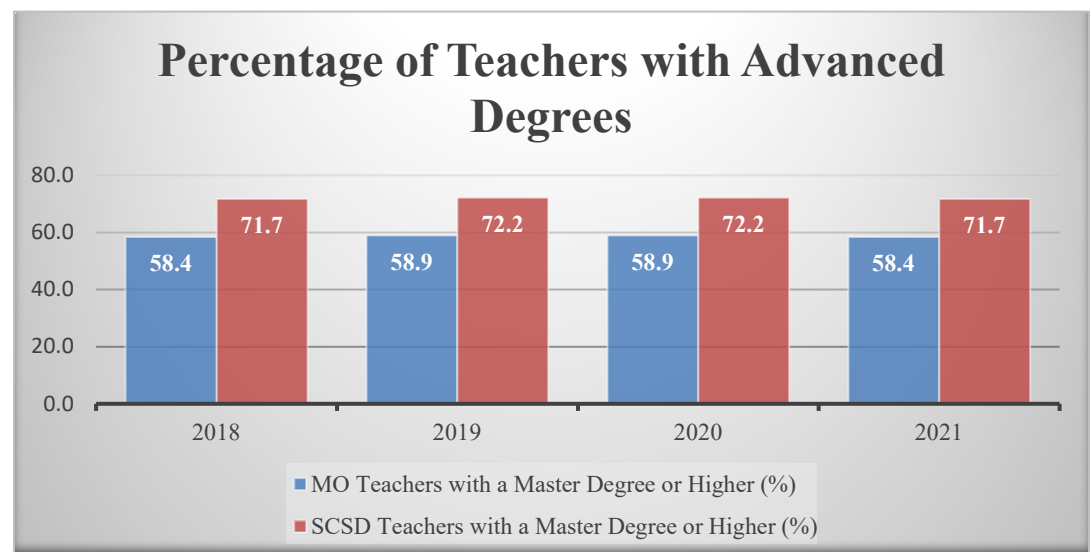
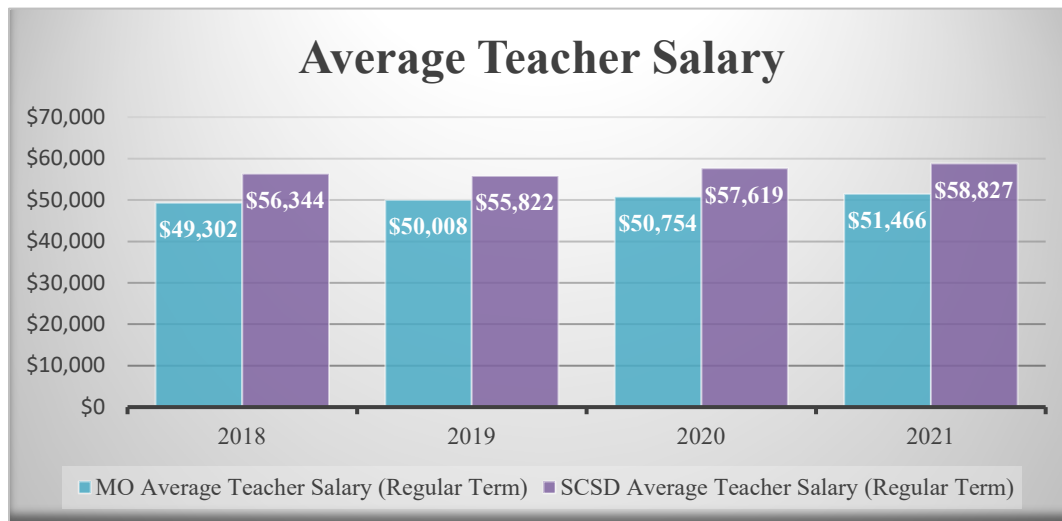
Certified Personnel Percentage



Classified Personnel Percentage



Below is a breakdown of the Average Teacher and Administrator Salaries compared to that of the State of Missouri. As you will notice, the District's average salaries exceed that of the State of Missouri's averages.



Financial Summary

Fund Groups- Generally Accepted Accounting Principles

General Fund (Fund 1):

General Incidental
Self Insurance
Adult Education
Food Service
Student Activity

Teacher Fund (Fund 2):

Special

Debt Services (Fund 3):

Debt Service

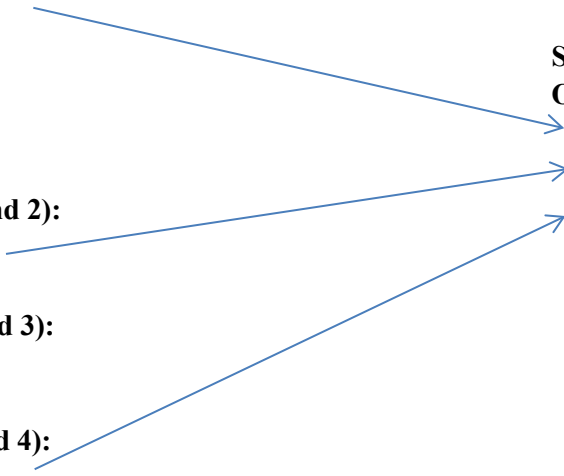
Capital Fund (Fund 4):

Capital Projects
Bond Issue

State Definition

Operating Funds:

General Incidental
Special
Capital Projects



The following information summarizes the District budget for the coming year. Key facts to recognize are as follows:

All Funds (Including Debt Service)

Revenue	\$ 96,503,440
Expenditures	<u>\$ 111,293,511</u>
Balance	\$ (14,790,071)

Operating Funds

Revenue	\$ 86,426,602
Expenditure	<u>\$ 101,966,755</u>
Balance	\$ (15,540,153)

Operating Funds Excluding Bond Issue

Revenue	\$ 86,426,602
Expenditure	<u>\$ 85,679,255</u>
Balance	\$ 747,347

Operating Revenue

The revenue budget for 2022-23 operations is expected to be approximately \$86 million which is a 9 % decrease compared to the 2021-2022 amended revenue. Significant revenue components of the 2022-23 budget are:

- Local property taxes
 - Property taxes were reassessed in 2021. The figures from the county assessor indicated a 7 increase in assessed valuation since 2018 and a 2% increase in 2021. Our local assessed valuation is still very strong and does not appear to have been significantly impacted by COVID-19.

- Sales Tax
 - Prop C is anticipated to be approximately \$1250 per WADA, however, sales tax is highly volatile and quickly reflects changes in economic outlook and perception. Prop C collections remain on track as of June 2022. We will continue to monitor for any negative impacts due to COVID-19.
- 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. 2022-2023 will be year 9 of this 15-year annual payment.
- Basic Formula
 - The City of St. Charles School District is considered “hold harmless” by the state and its per pupil allocation is frozen. The District will likely see an increase in the percentage of Free and Reduced Lunch and LEP students in coming years. Based on changes in the law from SB 1698, our District had been protected from reductions even in times of fiscal crisis. However, in June 2020, the governor waived our statutory protections and reduced all districts 3.5% in fiscal year 2019-20. The state has met its obligation under Basic Formula due to the influx of Federal pandemic aid. We will be watching the state budget closely going forward.
- Transportation
 - The state reimburses the District for a portion of its student transportation costs. This reimbursement is based upon expenses for the immediately preceding year, for eligible and reimbursable costs. The state increased its funding for transportation this year. This increase will result in a 280% increase in funding from \$740,000 to estimate of \$1.8M. We will continue to receive 75% of costs for handicapped route miles, and 100% of ECSE route miles. Non-route miles receive no state reimbursement.
- Federal Programs

ESSER funds (part of the CARES Act to offset the economic impact of COVID-19) in the amount of \$585,000 will be received by the district this year. These funds will offset added local expenses due to the pandemic. We will also be administering the non-public component of these funds in the amount of \$175,000.

Operating Expenditures

The expenditure budget for 2022-23 operations is expected to be approximately \$101 million. This is a 1.2% increase compared to the 2021-22 amended expenditure budget. The principal differences are:

- Salaries
 - The budget includes average of 3.5% wage increase for certified, classified and transportation employees, as well as 2% for administrators. This increase was part of a two-year agreement between the district and all three employee associations covering years 2022-23 and 2023-24.
- Benefits
 - The retirement contribution rates for PSRS and PEERS remain unchanged for the 2022-23 year. Employee insurance and other benefit costs are expected to increase 7.5%. The district continues to provide The Bridge Health Center, our employer sponsored clinic for employees and their dependents on our health plans as a means to 1) increase quality care available, 2) decrease expenses for that care, and 3) provide wellness initiatives to assist both employees and the plan in the longer term.

➤ Capital

- The amount spent on capital projects in 2022-23 will be increased in response to passage of a \$50M bond issue. Major building systems and facility needs have been assessed, with the most pressing issues included in our bond issue. (See Appendix C for a list of bond projects.) The District still maintains an ongoing facility needs assessment of upcoming and anticipated maintenance/renovation projects.

Budget Summary

REVENUE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Amended	Approved	Projected	Projected	Projected
TOTAL LOCAL	\$ 65,486,029	\$ 64,082,875	\$ 68,580,227	\$ 66,828,258	\$ 66,407,515	\$ 67,557,562	\$ 70,305,231	\$ 71,192,809	\$ 72,177,690
TOTAL COUNTY	\$ 1,045,202	\$ 1,006,321	\$ 899,877	\$ 1,025,832	\$ 1,000,832	\$ 1,000,832	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
TOTAL STATE	\$ 12,947,909	\$ 12,472,383	\$ 12,772,407	\$ 13,312,138	\$ 13,359,973	\$ 13,213,184	\$ 14,521,611	\$ 14,335,813	\$ 14,335,813
TOTAL FEDERAL	\$ 14,336,123	\$ 3,475,537	\$ 5,082,082	\$ 3,491,308	\$ 6,121,436	\$ 4,737,235	\$ 7,405,207	\$ 4,405,207	\$ 4,405,207
TOTAL OTHER REVENUE	\$ 47,341,427	\$ 399,138	\$ 645,782	\$ 7,285,812	\$ 343,326	\$ 54,843,826	\$ 343,826	\$ 343,826	\$ 343,826
TOTAL REV. FROM OTHER DIST'S	\$ 1,820,277	\$ 2,004,811	\$ 2,565,738	\$ 2,510,347	\$ 2,571,683	\$ 2,627,484	\$ 2,877,565	\$ 2,877,565	\$ 2,877,565
GRAND TOTAL	\$ 142,976,966	\$ 83,441,066	\$ 90,546,113	\$ 94,453,695	\$ 89,804,765	\$ 143,980,123	\$ 96,503,440	\$ 94,205,220	\$ 95,190,101
EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Amended	Approved	Projected	Projected	Projected
TOTAL SALARIES	\$ 42,188,306	\$ 44,283,477	\$ 45,981,518	\$ 47,353,176	\$ 48,143,490	\$ 49,986,249	\$ 51,850,280	\$ 53,405,789	\$ 54,473,904
TOTAL BENEFITS	\$ 13,979,084	\$ 14,385,982	\$ 13,733,209	\$ 16,213,370	\$ 16,366,874	\$ 16,842,956	\$ 17,950,420	\$ 18,954,345	\$ 19,942,756
TOTAL CONTRACTED SERV.	\$ 9,476,369	\$ 9,591,480	\$ 9,615,824	\$ 9,992,953	\$ 9,434,035	\$ 9,792,552	\$ 8,524,318	\$ 8,678,334	\$ 8,835,429
TOTAL SUPPLIES	\$ 5,461,612	\$ 5,110,537	\$ 6,298,085	\$ 6,466,761	\$ 6,813,992	\$ 6,223,509	\$ 5,916,654	\$ 6,031,582	\$ 6,150,257
TOTAL CAPITAL	\$ 2,299,094	\$ 22,454,748	\$ 19,155,725	\$ 16,029,659	\$ 4,486,849	\$ 17,725,082	\$ 17,725,082	\$ 17,725,082	\$ 17,725,082
TOTAL DEBT SERVICE	\$ 9,262,008	\$ 7,946,682	\$ 6,518,405	\$ 16,626,470	\$ 11,393,292	\$ 9,225,179	\$ 9,326,756	\$ 6,430,393	\$ 6,430,393
GRAND TOTAL	\$ 92,058,885	\$ 103,772,906	\$ 101,302,766	\$ 112,682,389	\$ 96,638,532	\$ 109,795,527	\$ 111,293,511	\$ 111,225,523	\$ 113,557,822



Budget Forecasts

Budget forecasting is an essential tool for long term planning of the District's funds. Our projections are based on information currently available and certain estimates are based on historical information. The projections have been carefully reviewed; however, actual results may vary from the forecasts and at any time the forecasts can be revised based on new information presented to the District. Variations between actual budget spending and forecasts could have a positive or negative impact. Below is a summary of the major assumptions to the 2022-23 projections:

Revenue Forecast

1. The forecast for 2022-23 the estimated operating tax rate is \$4.1992, and debt service will be \$.75, for a total estimated tax rate of \$4.8492. This rate will be finalized in September once the County Assessor provides the total assessed valuation after the Board of Adjustment meets. The operating local property tax is estimated to be \$57.6 million, which is approximately \$1.5 million more than what was actually received in 2021-22.
2. The Foundation Formula and Classroom Trust revenue forecast's factors are estimated to be the same as the previous year. In this budget, it is estimated that we will continue to receive the overall per student state foundation formula payment to which we are entitled. Our formula payment WADA is expected to decrease slightly in 2021-22 as a result of a small decline in enrollment.
3. Proposition C sales tax revenue is projected to be \$1200/WADA. The budget document is based on a prior year WADA for this category of revenue. We estimate a slight decrease in WADA as a result of our declining enrollment. Prop C revenue (currently estimated by DESE to be over \$1259/student) is an indication of the strong state economy.
4. Federal revenue to assist with pandemic recovery is partially available to the district once spending plans are finalized, we will have access to \$10M over the next four fiscal years.
5. The State of Missouri fully funded the School Transportation Formula for 2022-23. This is the first time this category has reached full funding since 1991. This is projected to result in over \$1.8M in revenue; an over \$1M increase.

Expenditure Forecast

1. The 2022-23 forecast is based on a 3.5% salary and benefit increase for all employees. We have already reached salary agreements with the SCEA and SCESSA employee associations for 2022-23 of 3.5% and the district remains committed to staying competitive with area districts in terms of salary and benefits for our employees. Additionally, the District reached an agreement with SCTEA to increase salary rates for drivers, 6.5% in 2022-23 and 3% in 2023-24. All other transportation employees will receive 6.5% in 2022-23, with no increase for 2023-24.
2. We continue to monitor changes/revisions to federal health care laws, and their potential impact to the District. We are in compliance with the Affordable Care Act as we meet the 95% threshold for providing health coverage to full-time employees. Our Health Care Trust is currently at a safe reserve level, and current health claims are trending as expected.
3. Purchased services and supplies are subject to inflation, with significant increases for food services, transportation fuel, and construction materials.
4. The District passed a \$50 million bond issue in 2021. Projects to be completed as part of our long-term capital plans can be viewed in the Appendix. We will complete all major projects and bond issue spending during the next three fiscal years.

Expenditure Summary

Object		2019-20	2020-21	2021-22		2022-23		2023-24		2024-25		2024-25	
		Actual	Actual	Amended	Actual	Proposed	% Inc.	Proposed	% Inc.	Proposed	% Inc.	Proposed	% Inc.
6110-49	CERTIFIED SALARIES	35,770,969.87	36,031,505.43	39,152,160	27,521,786	39,883,731.21	3.5%	41,080,243	3.0%	41,901,848	2.0%	42,739,885	2.0%
6150-99	NON-CERTIFIED SALARIES	10,894,295.10	11,393,701.10	11,525,980	9,353,210	11,966,548.94	4.5%	12,325,545	3.0%	12,572,056	2.0%	12,823,497	2.0%
	TOTAL SALARIES	46,665,264.97	47,425,207	50,678,140	36,874,996	51,850,280	3.7%	53,405,789	3.0%	54,473,904	2.0%	55,563,382	2.0%
6210-19	TEACHER RETIREMENT	5,752,086.84	5,815,288.63	6,015,943	4,419,866	6,483,731	7.5%	6,713,273	3.5%	6,892,937	2.7%	7,079,826	2.7%
6220-29	NON-TEACHER RETIREMENT	865,923.26	885,380.15	996,412	723,943	891,931	-4.2%	922,240	3.4%	945,287	2.5%	969,163	2.5%
6230-31	OASDI	744,585.40	766,366.63	763,278	630,893	806,118	3.9%	833,511	3.4%	854,341	2.5%	875,920	2.5%
6232	MEDICARE	658,199.85	666,733.11	729,218	522,339	751,829	2.7%	774,384	3.0%	789,872	2.0%	805,669	2.0%
6240-49	EMPLOYEE INSURANCE	6,316,263.83	6,238,926.72	7,958,105	13,364,962	8,627,961	8.0%	9,318,198	8.0%	10,063,654	8.0%	10,868,746	8.0%
6250-99	OTHER BENEFITS	298,325.10	410,704.69	380,000	272,525	388,850	1.0%	392,739	1.0%	396,666	1.0%	400,633	1.0%
	TOTAL BENEFITS	14,635,384.28	14,783,400	16,842,956	19,934,528	17,950,420	6.6%	18,954,345	5.6%	19,942,756	5.2%	20,999,957	5.3%
6311	INSTRUCTION SERVICES (TUITION)	1,660,793.46	1,437,362.55	2,614,700	940,639	1,651,326	2.0%	1,684,352	2.0%	1,718,040	2.0%	1,752,400	2.0%
6312-14	PROFESSIONAL/TECHNICAL SERVICES	519,224.43	546,280.64	531,161	194,412	547,904	2.0%	558,862	2.0%	570,040	2.0%	581,440	2.0%
6315	AUDIT	9,000.00	10,600.00	13,000	11,185	13,000	0.0%	13,000	0.0%	13,000	0.0%	13,000	0.0%
6316, 6318, 6319	TECHNICAL SERVICES	1,976,698.16	1,863,599.59	1,172,078	1,319,176	805,553	-57.6%	805,553	0.0%	805,553	0.0%	805,553	0.0%
6317	LEGAL SERVICES	32,637.50	30,484.95	70,000	49,060	71,400	2.0%	72,828	2.0%	74,285	2.0%	75,770	2.0%
6330-39	PROPERTY SERVICES	1,365,394.99	1,349,639.29	1,333,626	1,232,713	1,357,749	2.0%	1,384,903	2.0%	1,412,602	2.0%	1,440,854	2.0%
6341	CONTRACTED TRANSP TO/FROM	344,073.33	277,216.83	500,000	296,571	350,000	-30.0%	357,000	2.0%	364,140	2.0%	371,423	2.0%
6342	OTHER CONTR. PUPIL TRANSP	10,186.68	-	2,000	6,803	32,640	2.0%	33,293	2.0%	33,959	2.0%	34,638	2.0%
6343-44, 6349	TRAVEL (Training)	301,542.62	106,060.68	289,715	116,600	150,000	-51.5%	153,000	2.0%	156,060	2.0%	159,181	2.0%
6351	PROPERTY INSURANCE	563,955.00	603,687.00	581,400	605,144	593,028	2.0%	604,889	2.0%	616,986	2.0%	629,326	2.0%
6352	LIABILITY INSURANCE	51,770.00	51,571.00	56,865	22,953	58,002	2.0%	59,162	2.0%	60,346	2.0%	61,553	2.0%
6353	FIDELITY PREMIUM	242.00	242.00	418	290	426	2.0%	435	2.0%	444	2.0%	452	2.0%
6359	JUDGMENTS AGAINST LEA	(26,570.36)	55,885.67	5,000	37,334	5,000	0.0%	5,000	0.0%	5,000	0.0%	5,000	0.0%
6360-99	OTHER PURCHASED SERV.	2,576,071.89	2,539,663.23	2,741,702	2,158,296	2,888,290	2.0%	2,946,056	2.0%	3,004,977	2.0%	3,065,077	2.0%
6398	PROTESTED TAXES (REIMBURSE)	4,535.00	3,224.19	-	-	-	-100.0%	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
	TOTAL CONTRACTED SERV.	9,389,554.70	8,875,518	9,911,665	6,991,175	8,524,318	-13.0%	8,678,334	1.8%	8,835,429	1.8%	8,995,667	1.8%
6410-6419	GENERAL SUPPLIES	3,033,709.19	3,285,935.54	2,760,500	2,536,786	2,760,500	-7.7%	2,788,105	1.0%	2,815,986	1.0%	2,844,146	1.0%
6413, 6430-39	REGULAR TEXTBOOK	736,216.06	729,751.74	882,345	254,338	795,000	-11.7%	795,000	0.0%	795,000	0.0%	795,000	0.0%
6440-6459	LIBRARY BOOKS & RESOURCES	58,471.74	49,466.76	69,469	21,511	70,791	1.0%	71,499	1.0%	72,214	1.0%	72,936	1.0%
6480-89	ENERGY SUPPLIES/SERVICE	1,726,509.21	1,683,875.48	2,080,830	1,458,868	2,165,363	4.0%	2,251,978	4.0%	2,342,057	4.0%	2,435,739	4.0%
6490-99 + 6471	OTHER SUPPLIES	192,979.60	80,028.64	77,596	118,052	125,000	-30.6%	125,000	0.0%	125,000	0.0%	125,000	0.0%
	TOTAL SUPPLIES	5,747,885.80	5,829,058	5,870,740	4,389,556	5,916,654	-4.9%	6,031,582	1.9%	6,150,257	2.0%	6,272,821	2.0%
6511, 6520-29	LAND/BUILDING	11,748,465.22	1,428,929.77	16,347,205	4,771,032	16,275,000	0.0%	16,275,000	0.0%	16,275,000	0.0%	16,275,000	0.0%
6530-39	IMPROVEMENT TO SITES	1,374,749.55	340,417.53	125,000	3,920,218	125,000	0.0%	125,000	0.0%	125,000	0.0%	125,000	0.0%
6541, 6543-44, 6542	EQUIPMENT - GENERAL	1,311,408.12	1,530,146.98	1,643,984	2,929,214	1,149,574	0.0%	1,149,574	0.0%	1,149,574	0.0%	1,149,574	0.0%
6542	EQUIPMENT - INSTRUCTIONAL	275,347.52	174,996.44	87,051	60,315	175,508	0.0%	175,508	0.0%	175,508	0.0%	175,508	0.0%
6590	OTHER CAPITAL OUTLAY	2,061.90	7,375.30	-	27,275	-	-	-	-	-	-	-	-
	TOTAL CAPITAL	14,712,032.31	3,481,866	18,203,240	11,708,055	17,725,082	0.0%	17,725,082	0.0%	17,725,082	0.0%	17,725,082	0.0%
6610	PRINCIPAL	14,465,792.64	9,004,105.58	6,000,138	423,106	6,370,000	-1.0%	4,415,594	-30.7%	4,415,594	0.0%	4,415,594	0.0%
6620	INTEREST	2,046,111.77	2,169,849.91	2,652,389	53,840	2,956,756	10.3%	2,014,799	-31.9%	2,014,799	0.0%	2,014,799	0.0%
6630	OTHER	115,141.38	25,109.75	109,856	569,681	-	-100.0%	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
	TOTAL DEBT SERVICE	16,627,045.79	11,199,065	8,762,383	1,046,627	9,326,756	1.1%	6,430,393	-31.1%	6,430,393	0.0%	6,430,393	0.0%
6702	TRANSFER EOY SPECIAL FB	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
6708	FOOD SERVICE TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	107,777,167.85	91,594,114	110,269,124	80,944,937	111,293,511	1.4%	111,225,523	-0.1%	113,557,822	2.1%	115,987,302	2.1%

Revenue Summary

	2018-19	2019-20	2020-21	2021-22		2022-23		2023-24		2024-25	
	Actual	Actual	Actual	Approved	Actual	Proposed	% Inc.	Proposed	% Inc.	Proposed	% Inc.
CURRENT TAXES	52,326,478	54,685,359.73	56,348,993.52	54,998,984	56,481,385.83	56,648,953	3.0%	57,498,688	1.5%	58,361,168	1.5%
DELINQUENT TAXES	2,123,083	2,393,500.00	2,167,009.56	1,860,467	1,007,129.95	1,860,467	0.0%	1,860,467	0.0%	1,860,467	0.0%
SALES TAX (PROP C)	5,006,210	4,987,812.71	5,102,086.88	5,200,000	4,551,104.27	6,000,000	15.4%	6,120,000	2.0%	6,242,400	2.0%
FINANCIAL INSTITUTIONS TAX	143,979	182,609.58	87,471.15	25,000	275,599.80	275,600	1002.4%	275,600	0.0%	275,600	0.0%
M&M SURCHARGE	1,982,454	1,415,130.28	1,409,576.61	1,800,000	1,342,249.57	1,800,000	0.0%	1,800,000	0.0%	1,800,000	0.0%
IN LIEU OF TAXES	8	880,100.12	2,799.91	100,000	2,471,244.16	150,000	50.0%	117,844	-21.4%	117,844	0.0%
TUITION FROM INDIVIDUALS	-	-	-	-	-	-	-	-	-	-	-
TUITION - POST SECONDARY	351,509	357,582.83	289,693.52	300,000	272,700.56	300,000	0.0%	300,000	0.0%	300,000	0.0%
EARNINGS ON INVEST	1,138,222	556,974.40	98,587.61	300,000	68,112.26	300,000	0.0%	300,000	0.0%	300,000	0.0%
PREMIUM	-	137,405.30	-	-	-	-	-	-	-	-	-
FOOD SERVICE PROGRAM	655,456	513,583.85	22,589.80	655,456	7,754.55	655,456	0.0%	655,456	0.0%	655,456	0.0%
FOOD SERVICE - NON-PROG	297,432	255,471.06	124,931.53	300,000	114,489.43	300,000	0.0%	300,000	0.0%	300,000	0.0%
STUDENT ACTIVITIES	1,144,508	745,224.71	402,579.52	1,084,255	575,275.31	1,084,255	0.0%	1,084,255	0.0%	1,084,255	0.0%
COMMUNITY SERVICES	374,699	440,717.39	367,084.00	500,000	501,604.64	500,000	0.0%	500,000	0.0%	500,000	0.0%
RENTALS	128,957	79,702.64	63,311.85	80,500	90,362.05	80,500	0.0%	80,500	0.0%	80,500	0.0%
OTHER LOCAL 5192-99	2,907,232	409,410.36	580,194.52	352,900	1,120,928.28	350,000	-0.8%	300,000	-14.3%	300,000	0.0%
TOTAL LOCAL	68,580,227	68,040,584.96	67,066,910	67,557,562	68,879,941	70,305,231	4.1%	71,192,809	1.3%	72,177,690	1.4%
FINES, FORFEITURES	54,845	-	22,460.87	50,000	17,716.07	50,000	0.0%	50,000	0.0%	50,000	0.0%
STATE ASSESSED UTILITIES	844,833	908,745.41	931,331.36	950,832	972,032.83	1,000,000	5.2%	1,000,000	0.0%	1,000,000	0.0%
OTHER COUNTY REVENUE	199	-	-	-	-	-	-	-	-	-	-
TOTAL COUNTY	899,877	908,745.41	953,792	1,000,832	989,749	1,050,000	4.9%	1,050,000	0.0%	1,050,000	0.0%
BASIC FORMULA	7,448,351	7,343,946.83	7,003,459.83	7,267,148	5,524,586.36	7,267,148	0.0%	7,215,058	-0.7%	7,215,058	0.0%
TRANSPORTATION	648,446	465,718.00	453,856.00	500,000	557,178.00	1,800,000	260.0%	1,800,000	0.0%	1,800,000	0.0%
ECSE	1,294,843	1,757,005.86	2,135,335.73	1,727,996	803,460.00	1,727,996	0.0%	1,727,996	0.0%	1,727,996	0.0%
CLASSROOM TRUST FUND	1,879,687	1,469,921.85	1,844,492.47	1,800,000	1,435,018.63	1,800,000	0.0%	1,800,000	0.0%	1,800,000	0.0%
VOCATIONAL AT RISK	-	-	0.00	20,000	0.00	20,000	0.0%	20,000	0.0%	20,000	0.0%
ED SCREENING PROG / PAT	77,150	88,610.00	83,070.14	94,798	43,060.00	94,798	0.0%	94,798	0.0%	94,798	0.0%
VOCATIONAL	612,532	733,912.71	618,949.86	595,435	466,967.10	595,435	0.0%	595,435	0.0%	595,435	0.0%
FOOD SERVICE - STATE	15,668	17,080.23	19,663.37	19,020	0.00	19,020	0.0%	19,020	0.0%	19,020	0.0%
VOC/TECH ED ENHANCE GRANT	-	-	0.00	253,787	0.00	253,787	0.0%	253,787	0.0%	253,787	0.0%
RESIDENT PLACEMENT	41,054	33,433.86	100,801.74	35,000	56,183.81	35,000	0.0%	35,000	0.0%	35,000	0.0%
HIGH NEED FUND	305,221	356,596.36	347,724.38	450,000	322,664.57	483,427	7.4%	483,427	0.0%	483,427	0.0%
OTHER STATE	449,454	706,032.30	429,650.00	450,000	467,530.81	425,000	-5.6%	291,292	-31.5%	291,292	0.0%
TOTAL STATE	12,772,407	12,972,258.00	13,037,004	13,213,184	9,676,649	14,521,611	9.9%	14,335,813	-1.3%	14,335,813	0.0%
MEDICAID	181,400	182,827.12	217,602.71	181,400	361,806.48	181,400	0.0%	181,400	0.0%	181,400	0.0%
VOCATIONAL EDUCATION	383,490	391,468.26	1,717,382.56	442,260	346,782.06	442,260	0.0%	442,260	0.0%	442,260	0.0%
WORKFORCE INVESTMENT ACT	143,774	117,016.69	54,364.74	50,000	7,712.90	29,581	-40.8%	29,581	0.0%	29,581	0.0%
IDEA	973,975	1,407,490.23	1,207,682.71	1,350,000	1,133,901.47	966,047	-28.4%	966,047	0.0%	966,047	0.0%
ECSE	110,554	175,872.43	206,422.15	200,000	124,566.25	200,000	0.0%	200,000	0.0%	200,000	0.0%
FEDERAL FOOD SERVICE	1,173,880	871,359.85	1,530,367.74	1,300,000	1,891,739.50	1,600,000	23.1%	1,600,000	0.0%	1,600,000	0.0%
TITLE I - ESEA	1,782,639	685,141.94	855,132.45	1,000,000	342,511.07	750,000	-25.0%	750,000	0.0%	750,000	0.0%
TITLE IV, ESEA, DRUG FREE	66,135	45,495.99	57,351.41	-	22,344.04	22,344	-	22,344	-	22,344	-
EMERG IMMIGRANT ED	67,657	26,596.74	50,976.87	15,000	3,531.00	15,000	0.0%	15,000	0.0%	15,000	0.0%
TITLE II, PART A - TCHR & PRIN	198,575	65,954.17	203,975.67	198,575	89,560.99	198,575	0.0%	198,575	0.0%	198,575	0.0%
ESSER	-	-	-	-	-	3,000,000	-	-	-	-	-
Childcare Dev Fund Grant / ARRA 2	-	203,213.36	368,381.80	-	50,053.66	-	-	-	-	-	-
ARRA: ECSE	1	-	149,243.01	-	126.18	-	-	-	-	-	-
TOTAL FEDERAL	5,082,082	4,172,436.78	6,618,884	4,737,235	4,374,636	7,405,207	56.3%	4,405,207	-40.5%	4,405,207	0.0%
SALE OF BONDS	-	-	-	54,500,000	-	-	-	-	-	-	-
NET INSURANCE RECOVERY	2,401	2,324.11	1,597.55	5,000	2,594.55	5,000	0.0%	5,000	0.0%	5,000	0.0%
SALE OF OTHER PROPERTY	643,381	405,549.25	21,734.79	338,826	82,120.89	338,826	0.0%	338,826	0.0%	338,826	0.0%
REFUNDING BONDS	-	6,875,000.00	-	-	-	-	-	-	-	-	-
TOTAL OTHER REVENUE	645,782	7,282,873.36	23,332	54,843,826	84,715	343,826	-99.4%	343,826	0.0%	343,826	0.0%
AREA VOC FEES FROM LEA'S	2,437,881	2,499,159.65	2,513,703.75	2,500,000	2,480,447.00	2,750,000	10.0%	2,750,000	0.0%	2,750,000	0.0%
CONTRACTED ED SERVICE	89,493	76,156.46	27,556.95	77,565	58,605.56	77,565	0.0%	77,565	0.0%	77,565	0.0%
TRANS FROM OTHER LEA'S	38,364	85,870.31	43,119.37	49,919	32,500.22	50,000	0.2%	50,000	0.0%	50,000	0.0%
TOTAL REV. FROM OTHER DIST'S	2,565,738	2,661,186.42	2,584,380	2,627,484	2,571,553	2,877,565	9.5%	2,877,565	0.0%	2,877,565	0.0%
GRAND TOTAL	90,546,113	96,038,084.93	90,284,302	143,980,123	86,577,243	96,503,440	-33.0%	94,205,220	-2.4%	95,190,101	1.0%

NET DEBT SERVICE

School District of the City of St. Charles, MO.
All Outstanding GO Bonds
As of July 1, 2021

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
06/30/2022	5,855,000	** %	2,596,260.43	8,451,260.43	8,451,260.43
06/30/2023	6,370,000	** %	2,956,756.26	9,326,756.26	9,326,756.26
06/30/2024	6,600,000	4.000%	2,731,356.26	9,331,356.26	9,331,356.26
06/30/2025	6,870,000	4.000%	2,467,356.26	9,337,356.26	9,337,356.26
06/30/2026	2,760,000	** %	2,192,556.26	4,952,556.26	4,952,556.26
06/30/2027	2,880,000	** %	2,078,856.26	4,958,856.26	4,958,856.26
06/30/2028	3,010,000	** %	1,958,368.76	4,968,368.76	4,968,368.76
06/30/2029	3,225,000	** %	1,816,718.76	5,041,718.76	5,041,718.76
06/30/2030	3,325,000	** %	1,665,468.76	4,990,468.76	4,990,468.76
06/30/2031	3,425,000	** %	1,536,937.50	4,961,937.50	4,961,937.50
06/30/2032	3,550,000	** %	1,410,187.50	4,960,187.50	4,960,187.50
06/30/2033	3,675,000	** %	1,278,687.50	4,953,687.50	4,953,687.50
06/30/2034	3,825,000	** %	1,142,687.50	4,967,687.50	4,967,687.50
06/30/2035	3,980,000	** %	1,001,187.50	4,981,187.50	4,981,187.50
06/30/2036	4,140,000	** %	847,037.50	4,987,037.50	4,987,037.50
06/30/2037	4,280,000	** %	686,587.50	4,966,587.50	4,966,587.50
06/30/2038	4,400,000	3.000%	553,500.00	4,953,500.00	4,953,500.00
06/30/2039	4,550,000	3.000%	421,500.00	4,971,500.00	4,971,500.00
06/30/2040	4,675,000	3.000%	285,000.00	4,960,000.00	4,960,000.00
06/30/2041	4,825,000	3.000%	144,750.00	4,969,750.00	4,969,750.00
	86,220,000		29,771,760.51	115,991,760.51	115,991,760.51

Budget Considerations for FY2022-23 (Budget Message)

The budget development process includes input from a wide variety of sources. The most relevant data available is used to establish parameters for budget development to support the educational goals of the District. Key variables for FY2022-23 include the following:

District enrollment is projected to remain stable. However, increased enrollment for the future is projected based on housing development in the northeast and western sections of the district. Class sizes are expected to remain near current averages. Class sizes are intentionally held below the standard established by the Missouri Department of Elementary and Secondary Education.

Certified staffing was budgeted to accommodate salary increases for current staff of 3.5% for most employees and 6.5% for transportation employees. Employee insurance and other benefit costs are projected to increase 7%. These added operational expenses are expected to continue to draw down the districts operating balance which we have been saving in anticipation of these costs. Our newly adopted CSIP contains an emphasis on addressing student needs for both academic remediation and emotional social adjustment. The costs associated with these goals will be a challenge for the district going forward. Class sizes and current assignments of staff will need to be carefully considered as we attempt to assign more resources to these efforts.

Other budget lines with increased expenditures include expected higher food, supplies, fuel, and construction costs. The cost for student resources, including technology costs, continue to slightly increase as expected. Maintenance budgets were held stable, and the district will continue to work on completion of projects authorized by the \$50M bond issue passed in April 2021. The district has updated the facility master plan. All bond issue projects are planned for completion over the next four fiscal years.

This 2022-23 district budget continues to guide the City of St. Charles School District in a fiscally sound and responsible direction. The district is in a period of intentionally proposing operating deficits as we spend down the fund balances accrued from the 2014 levy increase on salaries. While this is planned, the board and administration will need to closely monitor revenues and expenditures moving forward to avoid this planned deficit becoming a long-term funding issue. Additionally, the use of Federal pandemic revenues to address learning needs of our students has been very positive, however this funding will only last through the 2023-24 school year; after which these positions will lack funding. The administration and the Board of Education monitor the budget continually for adherence to the basic goals of the newly adopted CSIP, and for fiscal responsibility. From the beginning of the budget process to the formal approval, there has been considerable scrutiny of the budget to ensure the resources of the District are being budgeted to provide outstanding instruction and support allowing each student to achieve his/her highest potential.

Respectfully Submitted,

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

Lavenia Draper,
Director of Business Services

Tina Adams,
Business Coordinator