



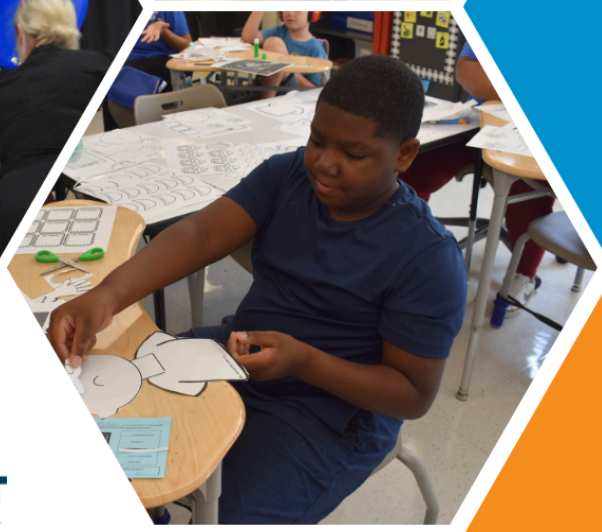












SSD SPECIAL SCHOOL DISTRICT OF ST. LOUIS COUNTY

2025-26 Annual Budget

Special School District of St. Louis County

12110 Clayton Road
Town & Country, MO 63131

www.ssdmo.org

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Special School District of St. Louis County

2025-26 ANNUAL BUDGET

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Special School District
Missouri School District: 096-119

SSD Central Office
12110 Clayton Road
Town and Country, MO 63131
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Executive Summary

Executive Summary

The Special School District of St. Louis County (hereinafter the "District" or SSD) has completed its budgeting process for fiscal year 2026 (FY26). The District prepared this budget document to give the reader a comprehensive set of information about the District as it pertains to its FY26 budget. This budget document is divided into four sections: Executive Summary, Organizational, Financial and Informational. It is designed to present information in a variety of ways in order to appeal to every type of reader. This budget presentation is designed in accordance with the Association of School Business Officials Meritorious Budget Award criteria in mind.

The budget is a fluid document and is based on the best information available at the time the budget is prepared. The District will update the FY26 budget throughout the year and will communicate major changes and adjustments to the Board of Education and Governing Council.

The Annual Budget represents the District's financial plan for FY26. This document is designed to assist the District in communicating the budget information to the Board of Education and its local community, and to act as a financial guide for the upcoming fiscal year using the District's current and historical financial information. The budget was developed with input from the staff, administration, and the Board of Education.

Annual Budget Message

Dear SSD Community,

It is my honor to present the 2025-26 Annual Budget for the Special School District of St. Louis County (SSD). This budget reflects our unwavering commitment to fiscal responsibility, student success, and operational efficiency as we continue to provide high-quality education and support services to students across St. Louis County.

Over the past year, we have taken decisive steps to ensure that our district remains financially strong and sustainable. With a clear focus on strategic investments, cost containment, and revenue optimization, this budget is designed to preserve and enhance the services our students and families rely upon.

Our financial strategy for the 2025-26 school year prioritizes:

- **Student-Centered Investment**: Ensuring funding is directed toward programs that maximize student achievement and well-being.
- **Operational Efficiency**: Implementing a five-year staffing realignment plan and freezing non-essential hiring to align resources with needs.
- **Long-Term Stability**: Managing expenses responsibly to maintain a healthy fund balance of 30-35% by FY 2029.
- **Righting the Ship Initiative**: Addressing the projected $36 million budget deficit through capital reallocation and sustainable fiscal practices.

We remain steadfast in our mission to provide exceptional special education and career/technical education services that equip our students with the tools they need to succeed. This budget reflects our collective vision and commitment to ensuring equitable opportunities for all learners while maintaining the fiscal integrity of our district.

Thank you for your continued support and trust in SSD.

Sincerely,

Dr. Michael Maclin
Superintendent
Special School District of St. Louis County

Mission, Vision, and Values

MISSION
To support and empower students of all learning abilities to excel to their greatest potential.

VISION
All students realize their full potential in life and learning

VALUES

- **Commitment** - Everything we do revolves around our commitment to students and their success.
- **Collaboration** - We work with parents, students, partner districts, and the community to benefit students.
- **Equity** - Every student, regardless of learning ability or socioeconomic status, deserves access to the services they need to succeed.

About Special School District

At Special School District of St. Louis County, we equip and empower students of all learning abilities to excel to their greatest potential. We believe the student always comes first, recognizing the importance of each student's unique needs to realize a productive, independent, and fulfilling life.

SSD provides special education services to students ages three through 21 in a variety of placements, which are governed by the federal Individuals with Disabilities Education Act (IDEA). Services are based entirely on a student's Individualized Education Program (IEP). Placements range from SSD teachers providing special education services in the student's home school and district (partner district) to students attending an SSD special education school or a private separate agency. Ninety-seven percent of students receiving SSD services attend school in the school district where they live. SSD also operates two career and technical high schools with over 25 programs in a wide range of technical areas. Technical course offerings for students in grades 10-12 range from traditional technical fields, such as precision machining and construction, to emerging fields like network administration and health sciences.

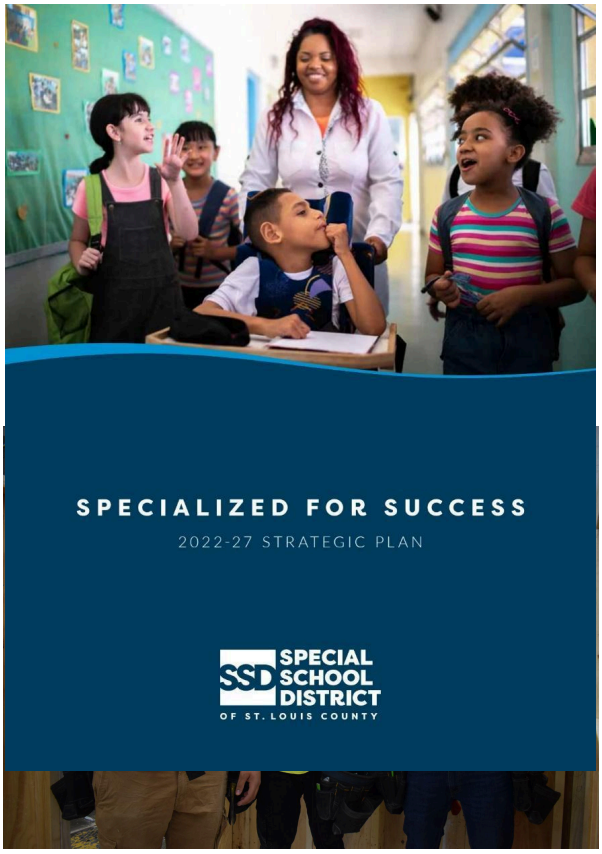


History of the Special School District

Special School District of St. Louis County (SSD) was established in 1957 when St. Louis County voters approved a tax levy to support the education of children with disabilities. A 1960 levy funded the construction of special education schools, expanding SSD's reach. In 1961, SSD opened Ackerman School in Florissant, its first special education school. A 1965 levy designated SSD as the career and

technical education provider for St. Louis County students, aligning with the Vocational Education Act. SSD launched technical education programs in 1966.

The 1970s brought further expansion. A 1970 levy funded more special education schools, and by 1974, SSD had expanded services for students with profound disabilities. The 1975 Federal Education for All Handicapped Children Act, later evolving into the Individuals with Disabilities Education Act (IDEA), strengthened SSD's mission. In 1976, SSD began educating preschool-aged children with disabilities, and in 1978, it launched its first work experience training site at St. John's Hospital (now Mercy Hospital). SSD expanded workforce training in 1981 with a practical nursing program, and the 1984 Carl D. Perkins Vocational and Technical Education Act further supported career and technical education. The 1990s brought lasting changes. SSD adopted the Special Olympics program in 1990, established the Governing Council in 1996, and in 1998, the Council's role expanded to elect SSD's Board of Education. In 2000, SSD developed a comprehensive partnership plan to strengthen collaboration with partner districts. In 2015, SSD introduced the Educational Partnership Agreement with St. Louis County partner districts.



Today, SSD serves over 23,000 students with disabilities in its schools and partner district classrooms. It also provides career and technical education to over 1,600 students, supports more than 900 students in private and parochial schools, and helps over 100 adult students pursue practical nursing licensure.

Strategic Plan

SSD's Strategic Plan Steering Committee, composed of family members/guardians, staff, and community members, conducted a detailed examination of external and internal factors impacting the District. Stakeholders from across St. Louis County participated in interviews and focus groups to provide their input, and analysis of the gathered information told us what our community valued, where we could improve, and what the District should focus on moving forward.

An extensive districtwide SWOT (strengths, weaknesses, opportunities, threats) analysis was performed to create a framework for analyzing the District's areas for growth and improvement. The SWOT analysis provided a focus on SSD strengths while minimizing any threats and taking advantage of opportunities for maximum improvement. This review of SSD resulted in a multi-year strategic plan that establishes District priorities and outlines aligned goals and strategies. The new plan includes an updated mission, vision, and core values developed with stakeholder input and revised by our Board of Education. This plan affirms those values and ensures we will support and empower students of all learning abilities to excel to their greatest potential. Through revisions and additions, leadership will ensure the plan continues to fulfill its purpose of improving the District's capacity, quality, and sustainability.

The implementation of the new strategic plan begins with the leadership of the superintendent, followed by each school, as they annually develop and deploy school improvement plans that are aligned with the Board's goals. The strategic plan will guide the administration and staff of each school throughout the system in their work with students, families, and the community as a whole.

SSD's Strategic Plan can be reviewed in full at www.ssdmo.org/StrategicPlan**.**

Strategic Plan and Comprehensive School Improvement Plan (CSIP)

The strategic plan is a long-range plan founded on the vision, mission, and core values of the District. It is more visionary than the improvement plan and focuses on long-term goals. The strategic plan provides direction for the improvement plan.

The CSIP defines the steps needed to achieve the strategic plan's long-term goals. It is more operational than visionary, and includes short-term goals, with detailed actions for each goal. The improvement plan's actions are evaluated more frequently than the strategic plan and it is formatively reviewed and revised quarterly throughout the year.

The long-range strategic plan helps the District set visionary expectations and the annual improvement plan focuses on operations, making it possible to achieve those expectations. At the end of the year, both the strategic and improvement plans are evaluated for success. The strategic plan's evaluation is formative, while the improvement plan's evaluation is summative.



Organization Overview

District Overview

Special School District of St. Louis County (SSD), the largest specialized education provider in the state, equips and empowers students of all learning abilities to excel to their greatest potential. This is realized through an inclusive, collaborative approach, supported by our comprehensive resources and deep expertise - all of which is centered on each student's unique needs.

SSD has two distinct functions - providing special education services for all St. Louis County students with disabilities, and providing career and technical education for area high school students.

Special Education

The vast majority of SSD's special education students - some 97 percent - attend the same neighborhood school that their non-disabled peers attend. The result is an inclusive educational environment in which both disabled and non-disabled students benefit from interaction with one another. About 750 students with more significant disabilities are educated in one of the District's five special education schools. SSD also provides a variety of related services to students with special needs.

Career and Technical Education

SSD's career and technical education programs prepare high school students for success in a wide range of skilled trades and career pathways. These programs are offered at North Tech High School in Florissant and South Tech High School in Sunset Hills, with over 25 program options available to students from across St. Louis County.

Governance

SSD is governed by a Governing Council and a Board of Education, with additional oversight from a Public Review Committee (PRC). The Governing Council provides strategic direction and oversight, while the Board of Education oversees policy, fiscal management, and district operations. The PRC conducts an independent review of SSD to ensure accountability and effectiveness. This governance structure maintains SSD's responsiveness to its 22 partner school districts in St. Louis County while supporting students through special education and career and technical education programs.

Governing Council

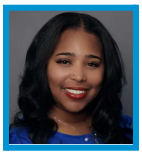
The Governing Council is a 22-member oversight board for SSD consisting of one Board of Education member from each of St. Louis County's 22 public school districts. The Governing Council reviews and approves the District's annual budget; reviews and approves a five-year rolling plan for the district; and interviews and elects the seven members of the SSD Board of Education.

Board of Education

The SSD Board of Education consists of seven members, each serving a three-year term and representing one of seven subdistricts within St. Louis County. The 22 partner school districts are divided into these subdistricts based on student population, ensuring equitable representation.

The Board is responsible for reviewing and approving the District's annual budget and long-range plan, as well as hiring and evaluating the Superintendent. In addition to setting district policy, Board members act as liaisons between SSD and the subdistricts they represent, fostering collaboration and ensuring the needs of students and families are met.

SSD Board of Education Members



Ms. Carmen Stayton, President
Subdistrict 1: Hazelwood, Jennings, and Maplewood-Richmond Heights school districts



Dr. Daniel Cuneo, Vice President
Subdistrict 2: Affton, Bayless, Hancock Place, and Mehlville school districts



Dr. Yuval Asner, Director
Subdistrict 7: Clayton and Rockwood school districts



Ms. Erin Beaver, Director
Subdistrict 3: Parkway School District



Ms. LaToya Nelson, Director
Subdistrict 4: Ferguson-Florissant, Pattonville, and Riverview Gardens school districts



Dr. Joseph Sartorius, Director
Subdistrict 5: Brentwood, Kirkwood, Lindbergh, Valley Park, and Webster Groves school districts



Ms. Joanne Soudah, Director
Subdistrict 6: Ladue, Normandy, Ritenour, and University City school districts

Public Review Committee

The Public Review Committee (PRC) convenes every four years to conduct a thorough review of: structure, governance, administration, financial management, delivery of services, cooperation with component school districts, the District's role as an advocate for students with disabilities, and compliance regarding conflicts, and responsiveness to the needs and concerns of the citizens of Special School District.

Administration

SSD's Executive Leadership Team (ELT), consisting of the Superintendent and District leadership, play a crucial role in guiding the educational strategy and operations. Their collective efforts ensure SSD adheres to high educational standards and addresses the needs of all students, directly influencing the overall quality of education and student success.

Dr. Michael Maclin	Superintendent
Dr. Kelly Grigsby	Deputy Superintendent
Dr. Catina Lyles	Chief Human Resources Officer
Mrs. Cindy M. Reilmann	Chief Financial Officer
Mrs. Jennifer Henry	Chief Communications Officer
Mr. Kevin Andert	Chief of Career Technical Education/Operations Officer
Mrs. Wendi Pendergrass	Chief Compliance Officer
Dr. Mollie Bolton	Chief of Teaching, Learning, & Accountability Officer
Mr. Doug Austin	Chief Technology Officer
Mr. Alan Wheat	Chief of Student Services
Mrs. Chaketa Moore	Chief of Partner Districts Officer
Dr. Chad Lent	Executive Director of Partner Districts
Dr. Tami Yates	Executive Director of Partner Districts
Dr. Darryl Diggs	Executive Director of Diversity, Equity, Inclusion, and Accessibility

Budget Development Process

Budget Overview

The mission of SSD is to support and empower students of all learning abilities to reach their greatest potential. The District's budget process allocates resources efficiently and effectively to advance this mission. Through detailed analysis of revenues and expenditures, the annual budget serves as a financial roadmap, ensuring resources are directed to best support student achievement.

The budget process consists of four key phases: planning, preparation, adoption, and implementation. **Planning** begins with a review of SSD's strategic direction to ensure alignment with the Strategic Plan and Comprehensive School Improvement Plan (CSIP), which shape financial priorities and resource allocation.

Preparation involves principals, partner district directors, and department budget managers developing budget requests using the Budget Planning Manual as a guide. Requests must be linked to the Strategic Plan and CSIP to reinforce their connection to student achievement. The Chief Financial Officer, Director of Finance, and Budget Analyst then meet with each budget manager to evaluate requests. Further review by District Leadership and the Superintendent ensures any budget increases align with the District's mission and Board-adopted goals.

Adoption includes Board of Education budget workshops, where Board members review assumptions, projections, and priorities while engaging staff and the community in the process. The finalized budget is presented for approval by the Board of Education and Governing Council before the June 30 deadline, in compliance with state statutes.

Following adoption, the focus shifts to **implementation**. Budget managers are responsible for overseeing expenditures, ensuring alignment with financial plans, and managing allocations prudently to support SSD's mission and student success.

By maintaining a strategic, transparent, and student-focused approach, SSD ensures every dollar invested directly benefits students.

Smarter School Spending

With equity as a core value, the District's budget process aligns with the Smarter School Spending framework, a Government Finance Officers' Association best-practice approach to school budgeting. This framework emphasizes strategic collaboration between academic and financial leadership to ensure that limited resources are effectively aligned with student achievement goals.

A strategic budgeting process requires a strong partnership between the Chief Finance Officer (CFO) and the Deputy Superintendent, under the Superintendent's leadership. The CFO oversees the budget process, ensuring financial integrity and sustainability, while the Deputy Superintendent develops and implements a clear student performance strategy. The Superintendent guides this collaboration, helping navigate difficult decisions between competing resource priorities. By working together, these leaders ensure that a coherent instructional strategy is effectively translated into financial planning.

A robust budget process should engage stakeholders, prioritize goals, allocate resources strategically, and track progress. More than just a financial plan, the budget serves as a tool for transparency, accountability, and long-term student success.



Smarter School Spending
Major Steps/Phases

1. Plan and Prepare
2. Set Instructional Priorities
3. Pay for Priorities
4. Implement Plan
5. Ensure Sustainability

Capital Projects Development Process

SSD operates 14 facilities, including two K-8 schools, one K-12 school, two high schools serving grades 9-12, two Career and Technical Education high schools, and one alternative program building. Additional facilities include the Central Office, Learning Center, Distribution Center, and three Transportation garages (North, Central, and South). In total, these sites encompass over 1.2 million square feet of building space.

Carefully planned building improvements are essential to managing long-term capital expenses. SSD is currently developing a 10-year Comprehensive Facilities Long-Range Plan, which will outline major capital projects based on a detailed assessment of all District buildings and campuses. Given rising material costs and labor shortages, SSD's Facilities staff continuously evaluates and adjusts project priorities each fiscal year based on building needs and available financial resources.

The identification of minor capital projects is an ongoing process led by the Chief of Career and Technical Education & Operations and the Director of Facilities, in collaboration with the Superintendent and Chief Financial Officer. These administrators assess and prioritize district-wide facility needs, ensuring that the most urgent projects are included in the capital projects budget each year.

While the operating budget takes precedence—covering expenses directly related to student education—SSD recognizes that safe, modern, and well-maintained facilities are critical to delivering the quality education students deserve.

Budget Calendar

SEPTEMBER
- Review the Strategic Plan and CSIP goals progress
- Review the Facilities Strategic Plan

OCTOBER
- Provide the Budget Planning Manual to budget managers
- Provide Budget training for administrators

NOVEMBER
- Administrators and secretaries receive budget and other payroll costs worksheets
- Weekly budget Q&A zoom meetings are held by Director of Finance and Budget Analyst
- Staffing budget meetings begin

DECEMBER
- Provide the Budget Planning Manual to budget managers
- Provide Budget training for administrators

JANUARY
- Budget worksheets are due to the Finance Department

FEBRUARY
- Follow up budget meetings, as needed

MARCH
- Budget work study meeting with the Board of Education
- Preliminary budget presentation to the Governing Council

MAY
- Budget hearing and Board of Education approval

JUNE
- Governing Council approves budget prior to June 30, as required by state statute

Financial Summary

Fund Accounting

The District accounts for revenues and expenditures in five of the six defined funds:

Governmental Funds
• General (Incidental) Fund • Special Revenue (Teacher's) Fund • Debt Service Fund • Capital Projects/Bond Fund
Proprietary/Internal Service Funds
• Self-Insured Medical Fund
Enterprise Funds
Student Activity/Trust Fund
• Student Activities Fund

Operating Funds

The General (Incidental), Special Revenue (Teachers') and Capital Projects Funds are the primary funds from which all operating expenditures are made. The District reports the General and Special Revenue Funds' activities as Operating Funds.

Debt Service Fund

The District has no general obligation bonded indebtedness, so the Debt Service Fund is not utilized.

Significant Changes in Budgeting

ESSA

SSD remains in full compliance with the Every Student Succeeds Act (ESSA) and the federal requirements outlined in Federal Regulation 200.35 regarding per-pupil expenditures. Since FY 2019, the Missouri Department of Elementary and Secondary Education (DESE) has mandated additional reporting elements for districts and charter schools. To meet these requirements, SSD has made significant updates to its general ledger accounting structure, allowing for more detailed, building-level expenditure reporting within the budget process.

Federal Regulation 200.35 requires each state to establish a uniform procedure for calculating district wide and school-level per-pupil expenditures. These calculations must include costs related to administration, instruction, instructional support, student services, transportation, operations, fixed charges, preschool, and net expenditures for food services and student activities. However, expenditures for community services, capital outlay, and debt service are excluded from the per-pupil calculation.

These adjustments ensure SSD continues to meet state and federal transparency standards while refining its budgeting process to provide more accurate and comprehensive financial reporting.

Missouri Department of Elementary & Secondary Education

Per Pupil District & Building Level Expenditures Report
District: **SPECL. SCH. DST. ST. LOUIS CO. (096119)**
Year: **2024**

District		A. Membership *	B. District Level Per-Pupil Federal	C. District Level Per-Pupil State/Local	D. District Level Per-Pupil Total (Sum of B+C)
SPECL. SCH. DST. ST. LOUIS CO.		2,735.86	$24,287	$184,009	$208,297

Buildings (PK only buildings are excluded.)	Grade Span	A. Membership *	B. Building Level Per-Pupil Federal	C. Building Level Per-Pupil State/Local	D. Building Level Per-Pupil Total (Sum of B+C)	E. Building Share of Central Per-Pupil Federal	F. Building Share of Central Per-Pupil State/Local	G. Building Share of Central Per-Pupil Total (Sum of E+F)	H. Total Expenditures Per-Pupil (Sum of D+G)
JUVENILE DETENTION CTR. (1015)	06 - 12	36.00	$40,157	$13,449	$53,607	$3,251	$29,281	$32,532	$86,139
HIRAM NEUWOEHNER (1059)	09 - 12	91.21	$5,958	$86,433	$92,391	$3,251	$29,281	$32,532	$124,923
SOUTHVIEW HIGH (1069)	09 - 12	72.06	$7,344	$80,537	$87,881	$3,251	$29,281	$32,532	$120,413
NORTHVIEW (1089)	09 - 12	137.12	$5,684	$69,851	$75,536	$3,251	$29,281	$32,532	$108,068
NORTH TECHNICAL (1100)	10 - 12	353.60	$10,481	$11,703	$22,184	$3,251	$29,281	$32,532	$54,716
SOUTH TECHNICAL (1150)	11 - 12	359.05	$8,895	$11,745	$20,641	$3,251	$29,281	$32,532	$53,173
ACKERMAN (4029)	K - 08	132.25	$20,598	$284,042	$304,640	$3,251	$29,281	$32,532	$337,172
LITZSINGER (4069)	K - 08	79.87	$8,095	$104,011	$112,106	$3,251	$29,281	$32,532	$144,638
SOUTHVIEW (4269)	K - 08	56.36	$9,581	$85,474	$95,055	$3,251	$29,281	$32,532	$127,587
EXTERNAL SITES (9990)	K - 12	1,418.34	$30,630	$240,086	$270,715	$3,251	$29,281	$32,532	$303,247

(Excluded expenditures include capital outlay, debt service, community services, non-instruction/support, adult education, and Title I expenditures. Impact aid is considered local expenditures.)

* Membership is the count of resident students in grades PK-12 taken on the last Wednesday in September who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Rules associated with the reporting of September Membership could result in an increased current expenditure amount per-pupil for buildings reporting Pre-Kindergarten students.

COVID-19

The District continues to navigate budgeting challenges stemming from the COVID-19 pandemic, including staff shortages and supply chain disruptions. With the expiration of federal COVID-19 relief funding, SSD remains focused on maintaining a strong financial position while addressing ongoing operational challenges.

Legislation - SB727

During the prior year the Missouri General Assembly passed Senate Bill 727 (SB727), which contained many unfunded mandates regarding Missouri public education. Senate Bill 727 (SB 727) in Missouri, which was signed into law on May 7, 2024, is a comprehensive education bill that expands the Missouri Empowerment Scholarship Accounts (MOScholars) program, modifies provisions related to elementary and secondary education, and includes provisions for charter school expansion and teacher salary increases. The following list are all sections within SB727 affecting public education:

- Minimum School Term (Sections 160.011, 160.041, 163.021, 171.028, 171.031, 171.033, 1, And B)
- Charter Schools (Sections 160.400 And 160.415)
- Literacy Of Elementary School Students (Section 161.239)
- Missouri Course Access And Virtual School Program (Section 161.670)
- Family Paced Education (Fpe) Schools (Sections 161.670, 162.996, 166.700, 167.012, 167.013, 167.031, 167.061, 167.600, 167.619, 210.167, 210.211, 211.031, And 452.375)
- School Board Vacancies (Sections 162.471, 162.492, And 162.611)
- Weighted Average Daily Attendance (Section 163.011)
- Early Childhood Education Programs Operated By School Districts And Charter Schools (Section 163.018)
- Small Schools Grant (Section 163.044)
- School Districts' Local Effort Figures (Section 163.096)
- Minimum Teacher's Salary (Section 163.172)
- Compulsory School Attendance (Sections 167.031 And 595.209)
- School Attendance Officers (Section 167.071)
- Recovery High Schools (Section 167.850)
- Teacher Certification (Section 168.021)
- Hard-To-Staff Schools And Subject Areas (Section 168.110)
- Teacher Education Programs (Section 168.400)
- Career Ladder (Section 168.500)
- Psrs/Peers - Working After Retirement Limits (Sections 169.560 And 169.660)
- Suicide Prevention In Grades 7-12 (Section 170.048)
- Teacher Recruitment And Retention State Scholarship Program (Section 173.232)

Several of the above bulleted items will severely impact Missouri school districts; however for SSD the main items include:

- Minimum School Term - SSD already maintains a calendar of 169 days although SSD is held harmless in the formula calculation so the increased percentage benefits don’t apply

- Weighted Average Daily Attendance - the State Aid calculation is now including Average Membership in the calculator and since the MO DESE doesn't have a calculator designed for SSD then it is up to District staff to determine the impact of these changes on its State Aid; as the District is held harmless on the State Aid formula calculation there is no identified impact at this time;
- Local Effort figures - these updated figures again impact the State Aid formula calculation but the impact is not determinable at this time;
- Teacher certification and Hard-to-Staff areas - creates additional pathways for teachers teaching in areas that have been difficult to fill and in addition it helps ensure that teachers with certifications are teaching in front of our students;
- Working after retirement limits - increases SSD's ability to utilize retirees in place of contracting with agencies for full-time substitutes

SB 727 Impact for FY26

Several provisions of SB 727 will take effect in FY26, including the minimum teacher salary of $40,000 and the minimum salary of $46,000 for teachers with a master's degree and at least 10 years of experience.

Another provision of SB 727 is an incentive to maintain a calendar of at least 169 days. This incentive provision does not include any allowances for weather forgiveness, but weather makeup and forgiveness provisions do remain in place for minimum calendar compliance. AMI days count as days of instruction toward the 169-day incentive requirement since they replace a regular day of instruction for cancellations due to weather or other emergency circumstances. The incentive in FY26 is one percent (1%) of the prior year's state aid. The one percent (1%) amount for district LEAs will be determined based on Line 17 of the June 2025 Foundation Formula payment. Charter LEAs meeting the requirement will receive one percent (1%) of their Line 21 amount multiplied by their Formula WADA. Such funds are required to be used to increase teacher salaries. To qualify for the incentive for FY26, **LEAs are required to provide a calendar that includes 169 days of instruction in school year 2024-25**. The incentive will also be one percent (1%) in FY 2027, then two percent (2%) starting in FY 2028.

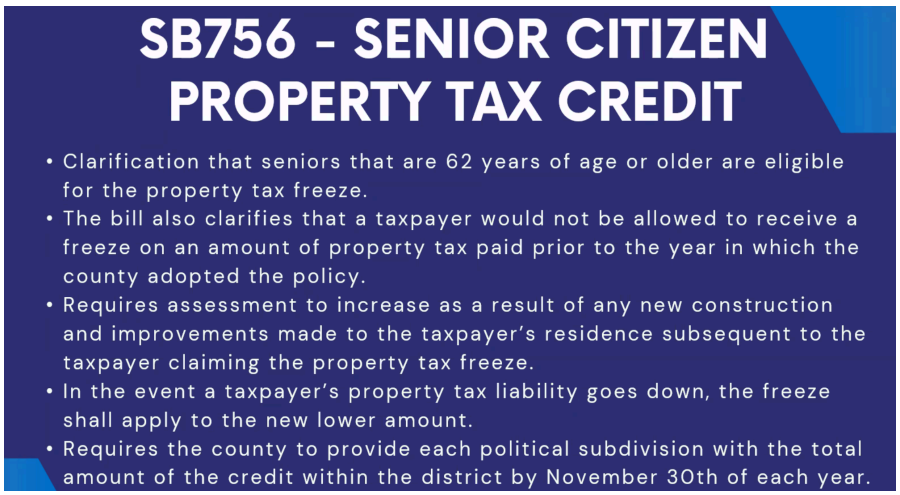
SB 727 also includes a provision to use weighted membership as part of the student count in the Foundation Formula, which phases in beginning in FY26. For the first year, 90% of the WADA calculation will be based on average daily attendance, and 10% will be based on weighted membership. The percentage based on weighted membership will increase by 10% annually until it represents 50% in FY 2030. The Basic Formula Calculation Tool has been updated to assist LEAs with future projections utilizing the provisions in SB 727. This is located on the School Finance Calculation Tools website.

Legislation - Open Enrollment

During the current legislative session, the General Assembly is working on an Open Enrollment bill. As SSD provides special education services to all of St. Louis county, the majority of the impact of this bill would result in students transferring in from the City of St. Louis public schools or adjacent counties. The impact of this potential legislative change is unclear at this time. If current wording is approved and "If such student receives fifty percent or more of his or her instruction from the special school district, the special school district shall, in lieu of the nonresident LEA, receive all state and local aid for such student;" then SSD could potentially only receive $6,917 of State Aid for each nonresident student. SSD currently spends approximately $32,554 per pupil, which begs the question as to who is funding the remainder of the expenses for special education services to students.

Legislation - Senior Property Tax Freeze

And finally, during the previous legislative session a bill was signed by the Governor allowing counties to adopt a senior property tax freeze. St. Louis county did approve such a freeze and has been working on implementing the policies and processes along with it. St. Louis County is accepting applications from seniors through June 30, 2025. Since statutes require public school districts to adopt a budget prior to June 30, this means that SSD will not know the result of all of these applications until after their FY26 budget is approved. This legislation and implementation truly has an unknown impact on the District's financial situation regarding property taxes, which is 57% of the District's revenue budget.



Righting the Ship Plan

SSD is implementing Righting the Ship, a comprehensive plan to address the District's declining fund balance and reinforce the District's commitment to student achievement. Since taking office in October 2023, Superintendent Dr. Michael Maclin has led a thorough review of District operations and finances to ensure SSD remains financially sustainable while continuing to meet the diverse needs of students across the county.

For the 2024-25 fiscal year, SSD initially faced a $74.8 million budget deficit, driven by rising costs, the expiration of pandemic-related ADA provisions in the state funding formula, increased expenditures, providing competitive staff compensation, and the need for operational efficiency. However, proactive measures under the Righting the Ship plan have already reduced the deficit to $48.5 million.

The plan aims to stabilize the District's fund balance by 2028-29, bringing it to 30-35%, which is enough to cover four to five months of expenses. Without these corrective actions, the fund balance would be depleted by 2028-29. Righting the Ship ensures SSD remains on a sustainable financial path while prioritizing resources that directly support students and staff. There are three primary Goals of Righting the Ship.



"Our top priority remains ensuring the best possible educational experience for our students as we move forward with Righting the Ship.
By making strategic adjustments now, we're building a stronger foundation for long-term sustainability and success in the future."

- Dr. Michael Maclin, SSD Superintendent

Capital Projects Reallocation

A key element of the Righting the Ship plan is the strategic reallocation of capital project funds to support the District's general operating budget. Traditionally, SSD allocates seven cents to its capital projects fund each year for building maintenance and improvements. Under the plan, this allocation is adjusted to three cents, with the remaining four cents redirected to the general operating fund, adding approximately $13.4 million in revenue.

With SSD's facilities currently in good condition, fewer capital projects were planned for the 2024-25 fiscal year, freeing additional funds for operational needs. As a result, SSD allocated an additional $16 million from capital project funds to the general operating budget. Funding for capital projects will be reassessed annually to ensure SSD's facilities remain well-maintained while balancing financial stability.

Comprehensive Staffing Plan

As part of the Righting the Ship plan, SSD is implementing a five-year comprehensive staffing strategy to right-size and reallocate personnel, ensuring resources are directed where they are needed most. This process includes a careful review of existing staffing structures to streamline costs while maintaining essential positions that directly support students.

An imbalance in staffing distribution currently limits SSD's ability to meet student needs equitably across the county. To address this, the District has enacted a hiring pause for the 2024-25 school year, allowing only essential positions to be filled. During this period, qualified substitute personnel will be used to maintain continuity of services while SSD evaluates where new hires can have the greatest impact. Additionally, the plan for FY26 includes reallocating existing staff—including teachers, administrators, and support personnel—to address shortages and create a more balanced, responsive

educational environment. This strategic realignment will ensure skilled staff are placed where they are needed most, allowing SSD to better support students while maintaining operational efficiency.

By carefully evaluating and adjusting staffing, SSD remains committed to strengthening student support, optimizing resources, and ensuring long-term fiscal sustainability.

Non-Wage Cost Containment

Another aspect of the Righting the Ship plan is non-wage cost containment strategies to strengthen financial sustainability while prioritizing student needs. The District will closely evaluate operational expenses, including supplies and services, to identify opportunities for savings. Any captured savings will be redirected to classroom instruction, educational resources, and student support systems.

By adopting prudent fiscal measures, SSD can maintain educational quality, ease budgetary pressures, and allocate more resources directly to student programs and services.

Budgetary Goals

The FY26 Preliminary Budget projects a deficit of $36 million in the operating funds (General and Special Revenue Funds). Although the FY26 budget has a deficit, there are many variables that can still impact the ultimate deficit. The District continues to be conservative in its revenue and expenditure estimates to account for potential fluctuations.

Each year, SSD carefully monitors budget changes and their impact on the fund balance, ensuring it does not fall below the target percentage. As part of this effort, the District is revising its policies and has established a formal fund balance policy to strengthen financial oversight and long-term stability.

DBC - Fund Balance policy

The undesignated fund balance in the operating funds will be maintained at a level sufficient to provide the resources required to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources.

As part of the annual budget process, the superintendent or designee will estimate the surplus or deficit for the current year and prepare a projection of the year-end undesignated fund balance. Such projection will include an analysis of trends in fund balance levels on an historical and future projection basis. This will also include completing the fund balance analysis worksheet developed by the Department of Elementary and Secondary Education (DESE) to determine the recommended fund balance for the district based upon the previous year's annual secretary of the board report (ASBR). If the fund balance is below the recommended level as determined by the fund balance analysis, the board will develop a plan to replenish the fund balance to the recommended threshold within two years.

The board will annually review the district fund balance, and this policy will be reviewed by the finance committee every three years following adoption or sooner at the direction of the board.

Budget Considerations

The SSD Finance Department carefully evaluated all budget requests, balancing anticipated revenue sources while ensuring alignment with the District's vision—that all students reach their full potential in life and learning.

Key budget considerations include:

- Advancing Strategic Goals – The budget is designed to support the Board of Education's Strategic Plan and Comprehensive School Improvement plan goals.
- Employee Compensation – The budget provides a salary increase for certified staff and support and professional staff, based on negotiated agreements with SSD's employee bargaining units.
- Operational Support – Funding is allocated for critical support services, including contracted Food and Nutrition Services and the District's student transportation system, which includes both District-operated and contracted services.
- Capital Improvements – The budget includes capital expenditures for facility renovations and infrastructure improvements to maintain and enhance SSD's learning environments.

Legislature Completes Budget

With just a few hours to spare before the 6pm deadline on Friday, May 9th, the Missouri House and Senate completed work on the 2025-26 fiscal year's operating budget. After several days of behind the scene negotiating and public jockeying, the final version of the state budget fully funds the state foundation formula at the adequacy target of $7,145 per student. This was a priority of the Senate and specifically Sen. Lincoln Hough (R - Springfield). However, the $50 million in general revenue for the Missouri Empowerment Scholarship Accounts which had been removed by the Senate, was included in the final budget, giving Governor Mike Kehoe one of his top priorities.

The action on these two big ticket items come in conjunction with previous agreements between the House, Senate and Governor to fully fund other items like school transportation, career ladder, and minimum teacher salary grants.

With the budget now complete, budget bills now move to the Governor for his consideration where, over the coming weeks, he may consider any vetoes, including line-item vetoes, prior to July 1st, when the state's fiscal year begins.

With the budget complete, attention now turns to other high-profile legislative priorities, including open enrollment, minimum wage, and abortion. Other topics worth watching in the final weeks include: education omnibus legislation (like SB 68), property tax changes, subsidies to assist the Kansas City region to keep the Chiefs and Royals in the state of Missouri, a capital improvements funding bill that was not included in budget actions last week.

Prior to that On April 15, 2025, the Missouri Senate Appropriations Committee, under the leadership of Chairman Lincoln Hough, took a decisive step in shaping the state's education budget by allocating an additional $300 million to fully fund the public school foundation formula, aligning with the state adequacy target of $7,145 per student. This move, which contrasts with Governor Mike Kehoe's January budget proposal and the Missouri House's plan, both of which funded a lower target of $6,760, underscores a commitment to meeting statutory obligations for public education. The following day, the committee stripped $50 million in general revenue intended for the Missouri Empowerment Scholarship Accounts (MoScholars) program, a voucher initiative meant to be funded through donations and tax credits. For Missouri school leaders and administrators, these actions signal a prioritization of public education resources, offering stability and increased funding to address critical needs like teacher salaries and rural school support.

The decision to fully fund the foundation formula addresses long-standing concerns about underfunding in Missouri's public schools, particularly as inflation and rising costs have strained district budgets. The additional $300 million will enable schools to meet the state's adequacy target, calculated based on high-performing districts' per-student spending, ensuring equitable distribution of funds to support students with disabilities and those from low-income households. Conversely, the defunding of the MoScholars program, which Kehoe championed to expand private school access, reflects skepticism about diverting public funds to private institutions, especially given the program's failure to attract expected donations.

Annual Secretary of the Board Report

The Annual Secretary of the Board Report (ASBR) is a state-mandated financial report required under Section 162.821 RSMo, submitted annually to the Missouri Department of Elementary and Secondary Education (DESE) by August 15 each year. This report provides detailed financial data, including revenues, expenditures, fund balances, debt, and transportation information, which are used for various calculations, comparisons, and reporting requirements. Examples include state payments, the Local Effort Calculation, the Current Expenditure Calculation, report card data, and federal reporting. While most Missouri school districts report finances on a cash basis, SSD has been submitting its ASBR using a modified accrual basis; however, for FY26 the District will be moving to a cash basis of accounting during the year while reporting its audit on a modified accrual basis.

Since ASBR reporting is one year behind the current fiscal year and two years behind the proposed budget year, the FY 2024 report serves as the most recent example. Additionally, DESE requires SSD to include specific funds within the General Fund, such as Food & Nutrition Services, Student Activity, and Insurance Funds.

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)
Fiscal Year 2023-2024

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2024.

SECTION 161.527, RSMo, concerning financially stressed school districts, requires that one copy be filed with the Department of Elementary and Secondary Education by July 15, 2024, to be eligible for the Proposition C rollback exemption.

Part I Summary

Total Assessed Valuation as of December 31, 2023 (Exclude Tax Increment Financing AV) 0
Basis of Accounting ACCRUAL

		General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2023-2024 Levy Unadjusted		0.4205	0.4634	0.0000	0.0777	0.9616
2023-2024 Levy Adjusted		0.4205	0.4634	0.0000	0.0777	0.9616
3111	Beginning Fund Balances	358,484,602.07	0.00	0.00	8,062,865.62	**366,547,467.69**
5899	Total Revenue (See Part II)	292,070,405.75	240,534,399.87	0.00	28,730,264.47	**561,335,070.09**
5999	Total Revenue And Balances	650,555,007.82	240,534,399.87	0.00	36,793,130.09	**927,882,537.78**
5510	Transfer To	0.00	40,108,392.05	0.00	0.00	**40,108,392.05**
6710	Transfer From	40,108,392.05	0.00	0.00	0.00	**40,108,392.05**
9999	Expenditures (See Part III)	300,114,109.41	280,642,791.92	0.00	17,761,755.65	**598,518,656.98**
3112	**Ending Fund Balances**	**310,332,506.36**	**0.00**	**0.00**	**19,031,374.44**	**329,363,880.80**
3412	Restr Fund Balances	54,618.88	0.00	0.00	0.00	**54,618.88**

Unrestricted Ending Fund Balance (Incidental + Teachers Funds) **53.43%**

Revenue and Expenditure Trends and Projections

SSD's finances are influenced by national and state economic trends, requiring a conservative approach to FY26 revenue budget assumptions. The District aims to maintain a 30-35% fund balance to ensure sufficient cash flow from July 1 to December 15, before property tax revenues arrive in December and January. Administration remains committed to balancing the budget through careful expenditure management, ensuring financial stability while meeting the District's operational and educational needs.

Revenue Assumptions and Significant Trends

SSD's major revenue sources include local property and sales taxes, and state funding through the foundation formula/state aid. The District receives most of its property tax revenue between December 15 and January 31 each fiscal year, as property taxes are due by December 31. The District must maintain a sufficient fund balance at the start of each calendar year to pay for ongoing expenses until the next round of property tax payments arrives. This ensures SSD can operate smoothly without financial shortfalls or delays in funding essential services.

For FY26, local revenue projections reflect an increase in property tax revenue, as 2025 is a reassessment year. As of March 2025, the District's assessed valuation totaled $40 billion, reflecting a 15% increase over the prior year. A portion of the District's tax rate is levied in each of its major funds.

SSD's second-largest revenue source is state aid, distributed through Missouri's foundation formula, which consists of Basic Formula funding and the Classroom Trust Fund (funded by gaming revenue). The Missouri General Assembly has committed to fully funding the state aid formula, and the Classroom Trust Fund is recovering from COVID-19-related declines. Historically, SSD was classified as a hold harmless district, it was less affected by minor changes in the formula. However, if the Missouri State Legislature funds the State Adequacy Target (SAT), a key factor in the Basic Formula calculation, at $7,145; this will result in SSD now being on the formula. But if the Governor's budget recommendation is approved (at the amount that is included in the budget at $6,760), then the budget for Basic Formula will remain relatively flat. A detailed Basic Formula calculation is available in the Informational Section of the budget.

Another significant revenue source for SSD is Proposition C, a statewide sales tax distributed based on the prior year's weighted average daily attendance. While classified as a local revenue source, the funds are collected at the state level. Sales tax revenue is projected to increase for FY26.

Expenditure Assumptions and Significant Trends

General Fund (GF) & Special Revenue Fund (SRF)

- The District's staffing for FY26 is decreasing due to reduction and reallocation of staff to ensure equitable services to our students across our partner districts.
- Salaries were negotiated with the teachers union for FY26, while all other union groups are moving within their previously negotiated schedules.
- Benefit costs are expected to increase, but the District is working to minimize the impact on employees. The unknown impact of GLP-1's on the District insurance plan is weighing heavy on its Self-Insurance Fund.

Capital Projects and Bond Fund (CPF)

SSD will continue to allocate a portion of the District's tax levy to the Capital Projects Fund (CPF) to support operational capital needs. If CPF funds are insufficient to cover project costs, additional funds may be transferred from the General Fund as needed. The District has completed a 10-year facilities plan which will be used and cascaded to help determine the amount of the tax levy needed to fund FY26 expenditures and beyond. The Capital Projects Fund also accounts for the District's certificates of participation that were issued in 2020 and 2022 and is governed by the District's Educational Facilities Authority. These payments must be made from the Capital Projects Fund.

Debt Service Fund (DSF)

SSD does not have a Debt Service levy because it has no general obligation bonded debt and does not anticipate issuing bonds in the near future.

Personnel Resources



Each year, SSD evaluates staffing needs for its own schools and those within partner districts to ensure resources are allocated effectively. The 2025-26 staffing plan was thoroughly reviewed, considering current staff, vacancies due to resignations and retirements, and district-wide priorities. On average, SSD experiences 600 resignations and retirements annually, making vacancy rate analysis a critical part of staffing decisions.

SSD employs approximately 5,700 certified and support staff, with personnel costs—including salaries and benefits—accounting for 88% of total expenditures. In FY26, SSD continues to focus on its Righting the Ship plan, which includes a significant focus on staffing and personnel resources strategy. Given that SSD serves all St. Louis County partner districts, it must adapt staffing to meet diverse district needs.

SSD's five-year staffing strategy focuses on right-sizing and reallocating personnel to better support students equitably. This includes streamlining costs, evaluating staffing structures, and eliminating vacant positions when possible, all while ensuring that essential student support roles remain in place. These efforts will help SSD provide the right resources where they're needed most, creating a stronger, more balanced learning environment for all.

In response to staffing imbalances, SSD has enacted a hiring pause for the 2024-25 school year, filling only essential positions. During this period, qualified substitutes will maintain continuity while SSD reassesses where new hires can have the greatest impact. Additionally, SSD is reallocating existing staff, including teachers, administrators, and support personnel, to address areas with shortages, ensuring resources are strategically aligned with student needs.

By carefully evaluating and right-sizing staffing, SSD aims to enhance student support, improve operational efficiency, and strengthen long-term fiscal sustainability.

School Finance Report

The Missouri Department of Elementary and Secondary Education (DESE) publishes an annual School Finance Report, which provides data on enrollment, expenditures, revenue, and tax rates.

In FY 2019, the calculation of Current Expenditures per ADA was shifted to a building-level calculation in compliance with ESSA requirements, and as a result, this data is no longer included in the report. Information on Current Expenditures per Pupil can be found in the Informational Section of this document. The following pages compare SSD's performance to the state average on key metrics, including post-secondary enrollment rates, graduation rates, and dropout rates.

	SPECL. SCH. DST. ST. LOUIS CO.			Missouri		
	2022	2023	2024	2022	2023	2024
Total Enrollment	3,138	3,249	3,540	861,973	860,870	858,053
Average Daily Attendance (ADA)	1,448.80	1,346.93	1,429.32	798,945.16	796,829.59	793,771.92
Total Expenditures	$490,471,080	$517,864,467	$598,456,451	$14,926,569,234	$15,691,631,957	$16,685,037,454
Total Current Exp.						
Current Exp per ADA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
% of Revenue in the Operating Funds: Local includes Local, County, and Prop. C Monies.						
Local (%)	65.85	65.02	64.87	44.40	45.05	47.87
State (%)	21.80	21.91	22.45	36.26	36.74	37.77
Federal (%)	12.35	13.07	12.68	19.32	18.21	14.36
Assessed Valuation	0	76,134,100	0	120,392,628,544	127,153,288,255	141,168,281,098
Tax Rates						
Tax Rate Ceiling						
Operating Funds	1.0158	1.0495	0.9616	3.6564	3.7036	3.6813
Adjusted Tax Rate						
Incidental	0.4596	0.4698	0.4205	3.4200	3.4331	3.4284
Teachers	0.4944	0.5058	0.4634	0.1011	0.1014	0.0976
Debt Service	0.0000	0.0000	0.0000	0.5060	0.5016	0.5120
Capital Projects	0.0618	0.0739	0.0777	0.1168	0.1374	0.1335

ESSA Per Pupil District & Building Level Expenditures Report

Current Expenditures per Pupil is calculated for each building within a LEA by summing expenditures by source of funds that are coded to the building or by assigning district level expenditures on a per pupil bases to the building After summarizing deduct specific revenue source s, and then divide by the building's September Membership. The current expenditures per pupil is calculated by source of funds into two categories, State/Local and Federal Expenditures. Note: expenditures for School Wide Pool or Early Learning Blended Funding are allocated based on the source of funds being blended within those programs. Expenditures paid with impact aid monies are considered a local expenditure. All Title I expenditures are excluded from the calculation.

Specific expenditures included in current expenditures are total PK -12 instruction (Function Codes 1111 to 1942 and 3512) and support expenditures (Function Codes 2111 to 2911), excluding any of these expenditures that occurred in the Capital Projects Fund. From the expenditure totals, revenue received specifically for current expenditure is deducted from the expenditure totals. The revenue deducted includes: local and state food service revenues (Revenue Codes 5151, 5161, 5165, and 5333), local student activities revenue (5171, 5172, 5173, 5174, and 5179), tuition received from patrons (Revenue Codes 5121, 5122 and 5182), tuition received from other LEAs (Revenue Codes 5811, 5812, 5821, and 5831), transportation fees from patrons (Revenue Code 5131), and transportation fees received from other districts (Revenue Codes 5841, 5842, 5843). The remaining current expenditures are then divided by the building's September Membership as reported on the last Wednesday in September.

See the calculation on the following page.

Missouri Department of Elementary & Secondary Education
School Finance Section
Per Pupil Building Expenditures Summary

Year: 2023 - 2024

District Code: 096-119 SPECL. SCH. DST. ST. LOUIS CO.

Version: Open

Current Expenditure per September Membership

Building	Total September Membership	Building-Level Expenditures Per Pupil (Line 32)			District-Level Expenditures Per Pupil (Line 33)			Expenditures Per September Membership
		Federal Expenditures Building	State Local Expenditures Building	Total Building	Federal Expenditures District	State Local Expenditures District	Total District	
1015-JUVENILE DETENTION CTR.	36.00	$40,219.15	$10,101.11	$50,320.25	$3,251.42	$29,303.30	$32,554.72	$82,874.97
1059-HIRAM NEUWOEHNER	91.21	$6,148.95	$90,045.11	$96,194.06	$3,251.42	$29,303.30	$32,554.72	$128,748.78
1069-SOUTHVIEW HIGH	72.06	$7,530.00	$84,045.35	$91,575.35	$3,251.42	$29,303.30	$32,554.72	$124,130.07
1089-NORTHVIEW	137.12	$5,897.44	$73,874.28	$79,771.72	$3,251.42	$29,303.30	$32,554.72	$112,326.44
1100-NORTH TECHNICAL	353.60	$10,936.14	$12,073.64	$23,009.78	$3,251.42	$29,303.30	$32,554.72	$55,564.50
1150-SOUTH TECHNICAL	359.05	$9,009.89	$13,254.95	$22,264.84	$3,251.42	$29,303.30	$32,554.72	$54,819.56
4029-ACKERMAN	132.25	$6,077.29	$83,136.08	$89,213.38	$3,251.42	$29,303.30	$32,554.72	$121,768.10
4069-LITZSINGER	79.87	$8,348.67	$108,807.17	$117,155.85	$3,251.42	$29,303.30	$32,554.72	$149,710.57
4269-SOUTHVIEW	56.36	$9,724.77	$88,192.78	$97,917.55	$3,251.42	$29,303.30	$32,554.72	$130,472.27
9990-EXTERNAL SITES	1,418.34	$31,885.67	$257,135.11	$289,020.78	$3,251.42	$29,303.30	$32,554.72	$321,575.50

District	Total September Membership	Federal Expenditures Total	State Local Expenditures Total	Expenditures Per September Membership
9999-DISTRICT TOTALS	2,735.86	$24,343.64	$183,971.95	$208,315.59

Total September Membership 2,735.86

Budget - All Governmental Funds

The governmental funds focus on reporting the sources, uses, and balances of current financial resources. Expendable assets are allocated to specific funds based on their intended use, while current liabilities are assigned to the fund responsible for payment. The difference between assets and liabilities within these funds is recorded as the fund balance. SSD's governmental funds include General (Incidental), Special Revenue (Teachers'), Debt Service, and Capital Projects funds. Collectively, these funds represent all governmental funds within the District.

All Governmental Funds – Revenues

- Local property tax revenues are only expected to increase slightly in the coming years due to the unanticipated effects of SB 190/756 and the Senior Property Tax Freeze initiative in St. Louis County. However, growth will be uneven, reflecting the biennial reassessment cycle. Meanwhile, state sales tax revenue is projected to continue growing, driven by improvements in the state economy.
- County revenues will remain essentially flat.
- State revenue is increasing for FY26; however will remain flat over the forecast period, due to the following:
  - Unknown funding for future State Adequacy Target amounts
  - Reductions to the state's general revenue as a result of reductions in income tax rates
  - Impact of unfunded mandates per SB 727
- Federal revenue is also decreasing for FY26; however, is expected to remain essentially flat in forecasted years.

All Governmental Funds – Expenditures

- Salaries are budgeted including various position eliminations for FY26; and forecasted with minimal future salary increases; benefits are projected to increase due to the rising cost of medical insurance (and effect of GLP-1s).
- Non-salary expenses for Purchased Services and Supplies are being evaluated every year for possible reductions and cost-containment opportunities; however, forecasting costs are expected to increase minimally.
- Capital Projects Fund expenditures are forecasted in alignment with the District's 10-year facility plan. Capital outlay expenditures include deferred maintenance projects scheduled for completion at various locations across the District as well as lease purchase agreements and the District's Certificates of Participation.
- The District will closely monitor fund balances and identify spending reductions where possible to offset any deficits.

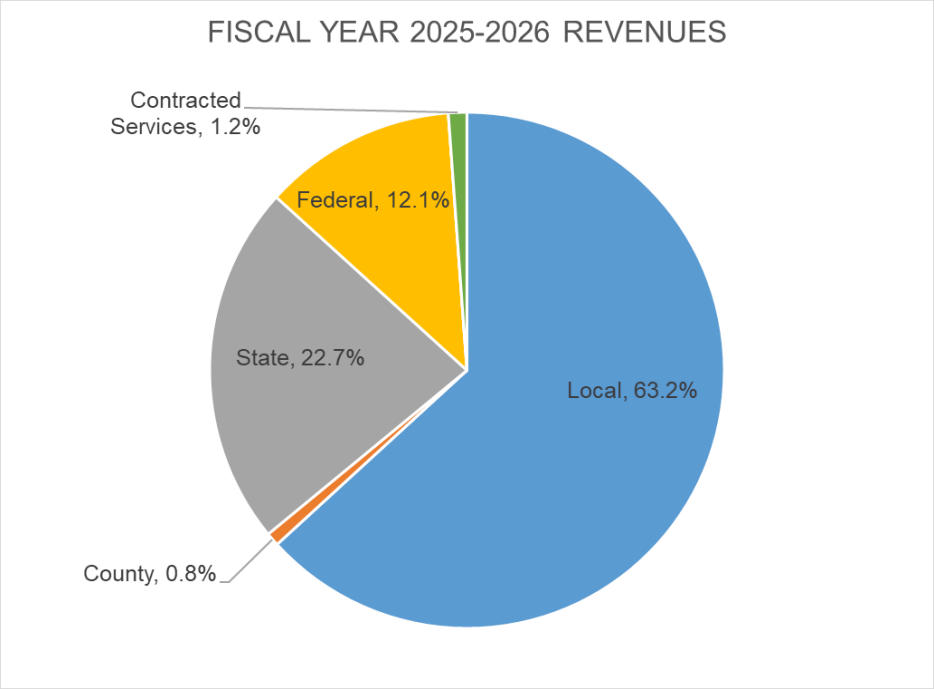
Revenues and Expenditures by Fund

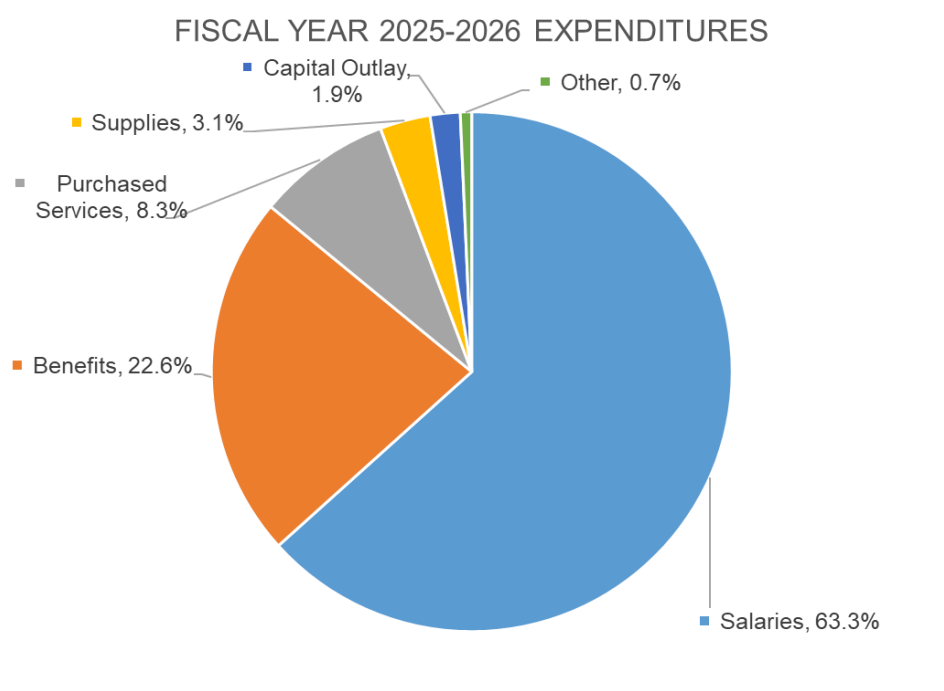
All Funds

Total revenue for FY26 is projected to be $579,598,108 while budgeted expenditures total $619,575,882. The chart below illustrates the distribution of revenues and expenditures by source, as well as expenditures by object.

Various factors across all funds contribute to an All Funds deficit of $39,977,774, which is examined in detail throughout this budget document.

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Amended Budget	2025-2026 Preliminary Budget	$ Change	% Change
Revenue:							
Local	$ 314,116,339	$ 346,612,667	$ 354,655,625	$ 360,741,500	$ 365,306,326	$ 4,564,826	1.27%
County	$ 5,040,999	$ 5,322,310	$ 5,169,841	$ 5,088,707	$ 4,859,000	$ (229,707)	-4.51%
State	$ 105,676,415	$ 118,615,985	$ 124,584,841	$ 131,956,814	$ 132,652,093	$ 695,279	0.53%
Federal	$ 59,863,832	$ 70,733,836	$ 70,496,936	$ 71,128,632	$ 70,080,689	$ (1,047,943)	-1.47%
Non-Current	$ 25,388	$ 9,146	$ 16,721	$ -	$ -	$ -	
Contracted Services	$ 6,525,436	$ 6,201,713	$ 6,411,106	$ 6,700,000	$ 6,700,000	$ -	
Total Revenues	**$ 491,248,409**	**$ 547,495,657**	**$ 561,335,070**	**$ 575,615,653**	**$ 579,598,108**	**$ 3,982,455**	**0.69%**
Expenditures:							
Salaries	$ 308,829,673	$ 319,080,384	$ 375,334,474	$ 394,790,509	$ 392,350,574	$ (2,439,935)	-0.62%
Benefits	$ 108,116,321	$ 117,193,882	$ 130,278,616	$ 139,457,525	$ 140,203,817	$ 746,292	0.54%
Purchased Services	$ 35,254,784	$ 46,265,609	$ 59,125,763	$ 62,499,047	$ 51,666,337	$ (10,832,710)	-17.33%
Supplies	$ 13,756,420	$ 14,825,285	$ 16,018,048	$ 20,300,141	$ 19,433,548	$ (866,593)	-4.27%
Capital Outlay	$ 21,213,724	$ 16,891,943	$ 14,152,730	$ 12,956,586	$ 11,568,040	$ (1,388,546)	-10.72%
Other	$ 3,300,159	$ 3,607,364	$ 3,609,026	$ 4,375,005	$ 4,353,566	$ (21,439)	-0.49%
Total Expenditures	**$ 490,471,081**	**$ 517,864,467**	**$ 598,518,657**	**$ 634,378,813**	**$ 619,575,882**	**$ (14,802,931)**	**-2.33%**
Yearly Increase (Decrease)	***$ 777,328***	***$ 29,631,190***	***$ (37,183,587)***	***$ (58,763,160)***	***$ (39,977,774)***		
Fund Balance - July 1	**$ 340,753,369**	**$ 341,530,697**	**$ 371,161,887**	**$ 333,978,300**	**$ 275,215,141**		
Fund Balance - June 30	**$ 341,530,697**	**$ 371,161,887**	**$ 333,978,300**	**$ 275,215,140**	**$ 235,237,367**		


FISCAL YEAR 2025-2026 REVENUES
Contracted Services, 1.2%
Federal, 12.1%
State, 22.7%
Local, 63.2%
County, 0.8%


FISCAL YEAR 2025-2026 EXPENDITURES
Capital Outlay, 1.9%
Other, 0.7%
Supplies, 3.1%
Purchased Services, 8.3%
Benefits, 22.6%
Salaries, 63.3%

Budget - Operating Funds

General (Incidental) and Special Revenue (Teachers') Funds Only

For financial reporting, SSD combines the General Fund and Special Revenue Fund as operating funds to provide a clearer picture of the District's financial condition. The General Fund covers most operational activities, including non-certificated salaries and benefits, while the Special Revenue Fund accounts for all certificated salaries and benefits. Reporting these funds together offers the most comprehensive view of the District's overall financial health.

For FY26, the General and Special Revenue (Teachers') Fund is showing a deficit of $36,308,994.

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Preliminary Budget	$ Change	% Change
Revenue:									
	Local	$ 295,949,620	$ 324,382,466	$ 328,511,152	$ 345,238,972	$ 353,805,348	$ 353,333,204	$ (472,144)	-0.13%
	County	$ 4,734,812	$ 4,948,770	$ 4,753,947	$ 4,879,961	$ 4,983,815	$ 4,690,296	$ (293,519)	-5.89%
	State	$ 105,560,508	$ 118,464,658	$ 124,345,101	$ 116,747,501	$ 131,945,814	$ 132,641,093	$ 695,279	0.53%
	Federal	$ 59,748,854	$ 69,234,075	$ 68,566,778	$ 71,115,773	$ 71,053,632	$ 70,005,689	$ (1,047,943)	-1.47%
	Non-Current	$ 25,388	$ 9,146	$ 16,721	$ -	$ -	$ -	$ -	
	Contracted Services	$ 6,496,192	$ 6,098,039	$ 6,411,106	$ 6,675,000	$ 6,675,000	$ 6,675,000	$ -	
Total Revenues		**$ 472,515,375**	**$ 523,137,154**	**$ 532,604,806**	**$ 544,657,207**	**$ 568,463,609**	**$ 567,345,282**	**$ (1,118,327)**	**-0.20%**
Expenditures:									
	Salaries	$ 308,829,673	$ 319,080,384	$ 375,334,474	$ 399,103,816	$ 394,790,509	$ 392,350,574	$ (2,439,935)	-0.62%
	Benefits	$ 108,116,321	$ 117,193,882	$ 130,278,616	$ 140,332,361	$ 139,457,525	$ 140,203,817	$ 746,292	0.54%
	Purchased Services	$ 35,254,784	$ 46,265,609	$ 59,125,763	$ 60,989,200	$ 62,499,047	$ 51,666,337	$ (10,832,710)	-17.33%
	Supplies	$ 13,756,420	$ 14,825,285	$ 16,018,048	$ 19,114,570	$ 20,300,141	$ 19,433,548	$ (866,593)	-4.27%
	Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Expenditures		**$ 465,957,198**	**$ 497,365,160**	**$ 580,756,901**	**$ 619,539,947**	**$ 617,047,222**	**$ 603,654,276**	**$ (13,392,946)**	**-2.17%**
Yearly Increase (Decrease)		***$ 6,558,177***	***$ 25,771,994***	***$ (48,152,096)***	***$ (74,882,740)***	***$ (48,583,613)***	***$ (36,308,994)***		
Transfer to Capital Projects		**$ -**	**$ -**	**$ -**	**$ (2,126,838)**	**$ -**	**$ -**		
Fund Balance - July 1		**$ 330,768,851**	**$ 337,327,028**	**$ 363,099,022**	**$ 317,972,000**	**$ 314,946,926**	**$ 266,363,313**		
Fund Balance - June 30		**$ 337,327,028**	**$ 363,099,022**	**$ 314,946,926**	**$ 240,962,422**	**$ 266,363,313**	**$ 230,054,319**		
	Fund Balance %	72.39%	73.00%	54.23%	38.89%	43.17%	38.11%		

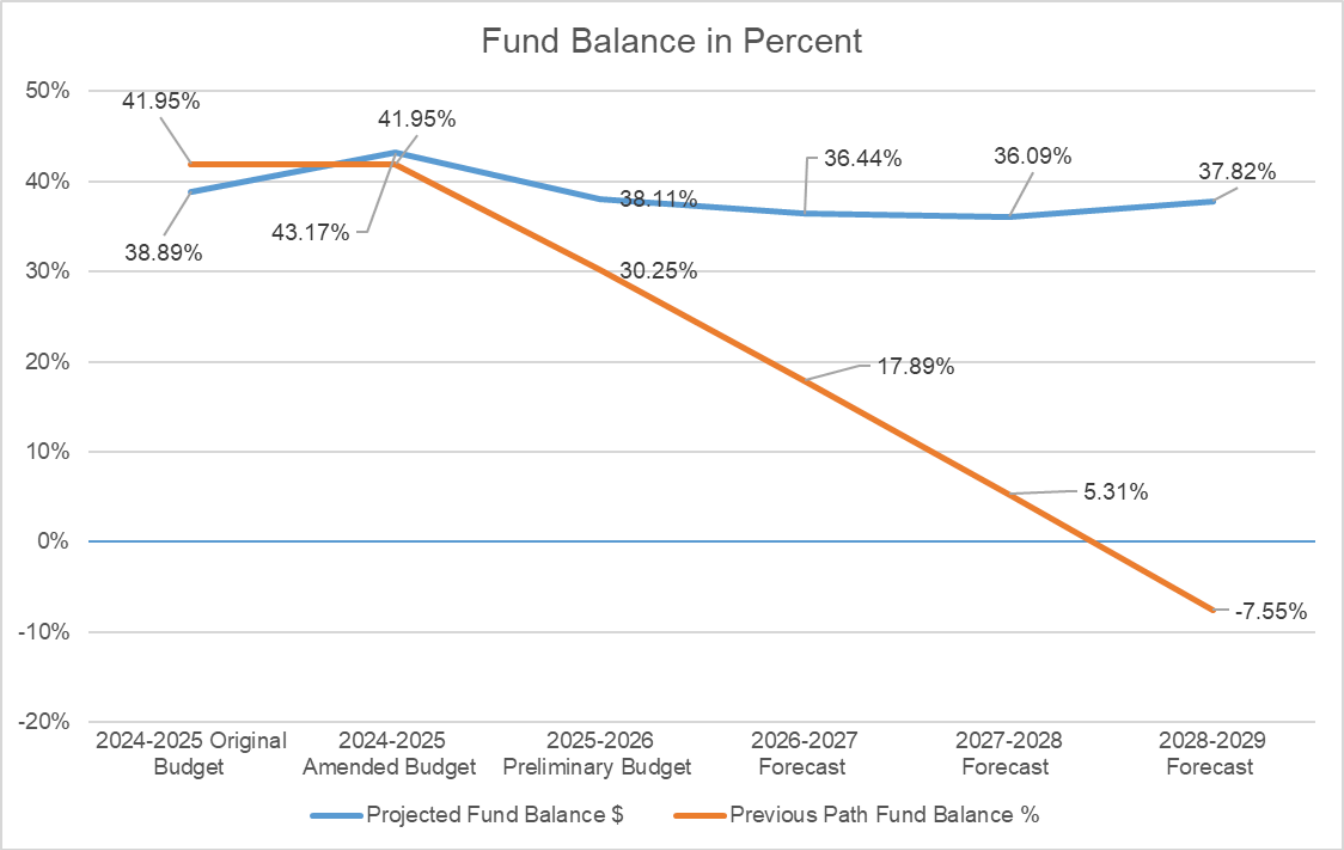
Operating Funds - Forecast

Salary and Benefit Projections

- Future salary increases will be determined through the negotiations process, though projections assume minimal increases beyond FY26.
- Benefit costs are expected to rise, primarily due to increasing medical insurance expenses. The District will strive to minimize the impact on employees.

Fund Transfers and Fiscal Stability

- Levy authority is retained in the General Fund.
- If necessary, funds can be transferred from the General Fund to the Teachers' Fund at the end of the fiscal year to cover any negative balances.
- Forecasted expenditure increases are primarily due to rising benefit costs, with the District's main focus remaining on fiscal stability.



Forecast - Operating Funds

General (Incidental) and Special Revenue (Teachers') Funds Only

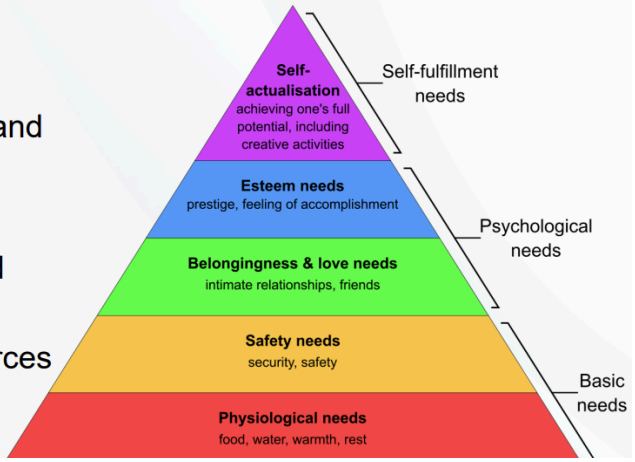
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Preliminary Budget	2026-2027 Forecast		2027-2028 Forecast		2028-2029 Forecast	
Revenue:												
Local	$ 295,949,620	$ 324,382,466	$ 328,511,152	$ 345,238,972	$ 353,805,348	$ 353,333,204	$ 356,866,536	1.0%	$ 360,435,201	1.0%	$ 364,039,553	1.0%
County	$ 4,734,812	$ 4,948,770	$ 4,753,947	$ 4,879,961	$ 4,983,815	$ 4,690,296	$ 4,690,296	0.0%	$ 4,690,296	0.0%	$ 4,690,296	0.0%
State	$ 105,560,508	$ 118,464,658	$ 124,345,101	$ 116,747,501	$ 131,945,814	$ 132,641,093	$ 133,967,504	1.0%	$ 133,967,504	0.0%	$ 135,307,179	1.0%
Federal	$ 59,748,854	$ 69,234,075	$ 68,566,778	$ 71,115,773	$ 71,053,632	$ 70,005,689	$ 70,005,689	0.0%	$ 70,005,689	0.0%	$ 70,005,689	0.0%
Non-Current	$ 25,388	$ 9,146	$ 16,721	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%
Other	$ 6,496,192	$ 6,098,039	$ 6,411,106	$ 6,675,000	$ 6,675,000	$ 6,675,000	$ 6,675,000	0.0%	$ 6,675,000	0.0%	$ 6,675,000	0.0%
Total Revenues	**$ 472,515,375**	**$ 523,137,154**	**$ 532,604,806**	**$ 544,657,207**	**$ 568,463,609**	**$ 567,345,282**	**$ 572,205,025**	**0.9%**	**$ 575,773,690**	**0.6%**	**$ 580,717,717**	**0.9%**
Expenditures:												
Salaries	$ 308,829,673	$ 319,080,384	$ 375,334,474	$ 399,103,816	$ 394,790,509	$ 392,350,574	$ 380,580,057	-3.0%	$ 371,065,555	-2.5%	$ 361,788,916	-2.5%
Benefits	$ 108,116,321	$ 117,193,882	$ 130,278,616	$ 140,332,361	$ 139,457,525	$ 140,203,817	$ 136,698,722	-2.5%	$ 138,065,709	1.0%	$ 139,446,366	1.0%
Purchased Services	$ 35,254,784	$ 46,265,609	$ 59,125,763	$ 60,989,200	$ 62,499,047	$ 51,666,337	$ 51,666,337	0.0%	$ 52,183,000	1.0%	$ 52,704,830	1.0%
Supplies	$ 13,756,420	$ 14,825,285	$ 16,018,048	$ 19,114,570	$ 20,300,141	$ 19,433,548	$ 19,044,877	-2.0%	$ 19,235,326	1.0%	$ 19,427,679	1.0%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%
Total Expenditures	**$ 465,957,198**	**$ 497,365,160**	**$ 580,756,901**	**$ 619,539,947**	**$ 617,047,222**	**$ 603,654,276**	**$ 587,989,992**		**$ 580,549,590**		**$ 573,367,792**	
Yearly Increase (Decrease)	***$ 6,558,177***	***$ 25,771,994***	***$ (48,152,096)***	***$ (74,882,740)***	***$ (48,583,613)***	***$ (36,308,994)***	***$ (15,784,967)***		***$ (4,775,900)***		***$ 7,349,926***	
Transfer to Capital Fund	**$ -**	**$ -**	**$ -**	**$ (2,126,838)**	**$ -**	**$ -**	**$ -**		**$ -**		**$ -**	
Fund Balance - July 1	**$ 330,768,851**	**$ 337,327,028**	**$ 363,099,022**	**$ 317,972,000**	**$ 314,946,926**	**$ 266,363,313**	**$ 230,054,319**		**$ 214,269,352**		**$ 209,493,452**	
Fund Balance - June 30	**$ 337,327,029**	**$ 363,099,022**	**$ 314,946,926**	**$ 240,962,422**	**$ 266,363,313**	**$ 230,054,319**	**$ 214,269,352**		**$ 209,493,452**		**$ 216,843,377**	
Fund Balance %	72.39%	73.00%	54.23%	38.89%	43.17%	38.11%	36.44%		36.09%		37.82%	

Capital Projects Fund

SSD recognizes the importance of maintaining a sufficient fund balance in the Capital Projects Fund to address unanticipated needs and significant system failures. For FY26, revenue from the tax levy will be allocated to this fund to support budgeted expenditures outlined in the 10-year Facility Plan, while also preserving a reserve for unforeseen and non-budgeted expenses.

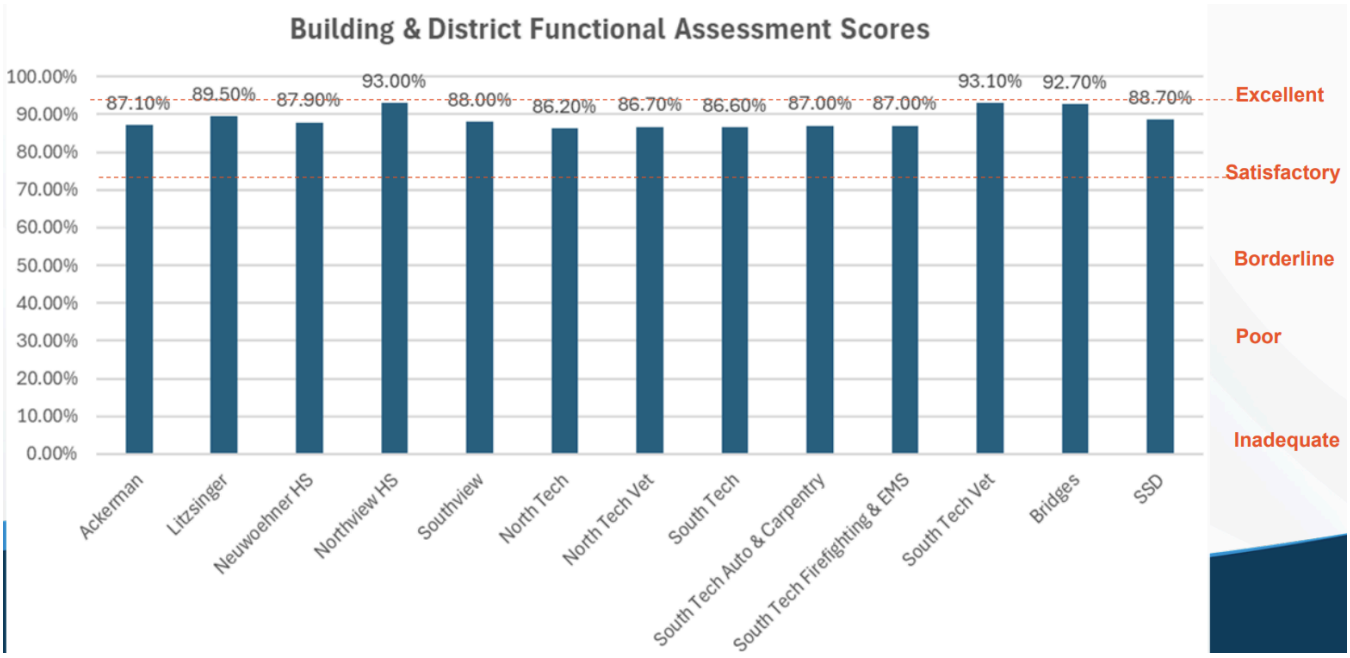
Priorities Guiding the Plan

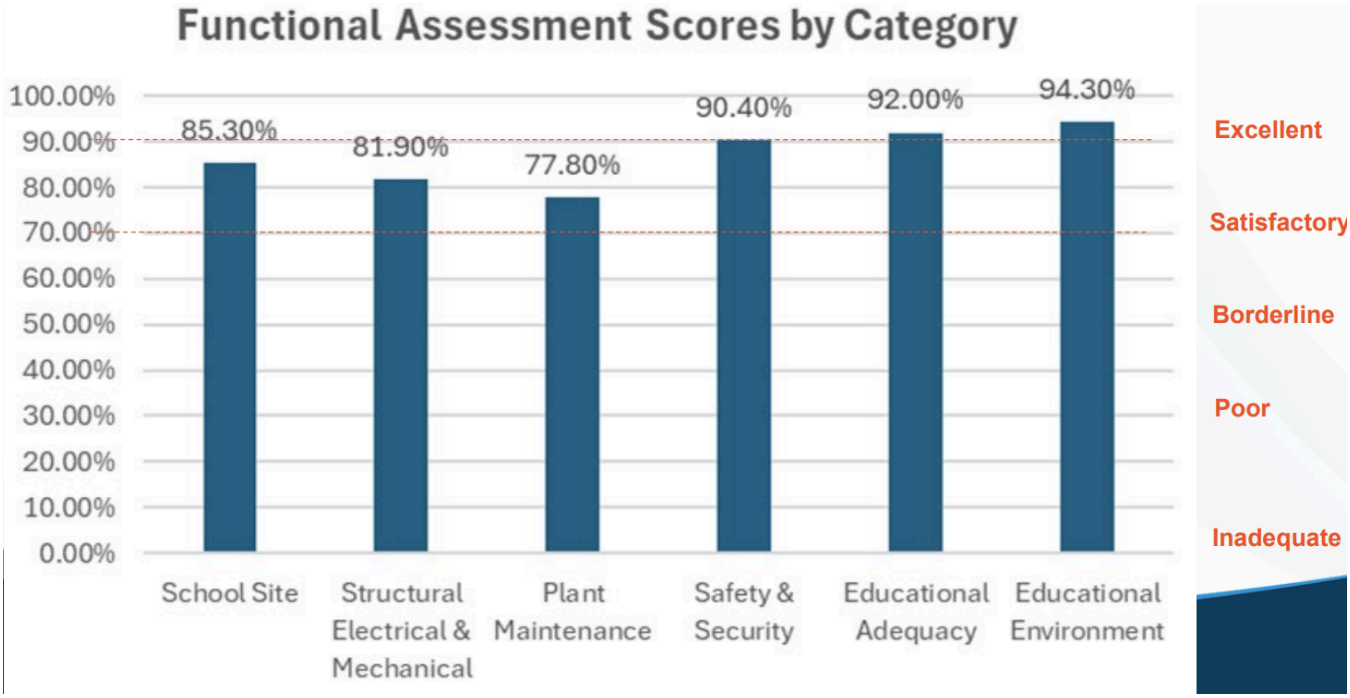
1. Safe, warm/cool, and dry
2. Americans with Disabilities Act compliant
3. Focus on spaces utilized by students
4. Proactive plan to avoid potentially disruptive and costly emergency outages
5. Predictable and consistent fiscal impact
6. Future ready infrastructure in our schools and other facilities
7. Plan can be implemented with existing resources
8. Rolling plan as opposed to stand alone plan



Plan Development Stages

- Functional Assessment
  - Evaluate how effectively our facilities support their primary purpose as educational environments
- Physical Needs Assessment (PNA)
  - Comprehensive review of all building systems and infrastructure conducted by BLDD Architects, Facility Solutions Group (FSG) engineering consultants, and SSD's facilities and technology teams
- Requests and Needs
  - Review of existing requests or known facility needs beyond physical needs assessment and functional needs assessment


Building & District Functional Assessment Scores
100.00%
90.00%
80.00%
70.00%
60.00%
50.00%
40.00%
30.00%
20.00%
10.00%
0.00%
87.10%
89.50%
87.90%
93.00%
88.00%
86.20%
86.70%
86.60%
87.00%
87.00%
93.10%
92.70%
88.70%
Ackerman
Litzsinger
Neuwoehner HS
Northview HS
Southview
North Tech
North Tech Vet
South Tech
South Tech Auto & Carpentry
South Tech Firefighting & EMS
South Tech Vet
Bridges
SSD
Excellent
Satisfactory
Borderline
Poor
Inadequate


Functional Assessment Scores by Category
100.00%
90.00%
80.00%
70.00%
60.00%
50.00%
40.00%
30.00%
20.00%
10.00%
0.00%
85.30%
81.90%
77.80%
90.40%
92.00%
94.30%
School Site
Structural Electrical & Mechanical
Plant Maintenance
Safety & Security
Educational Adequacy
Educational Environment
Excellent
Satisfactory
Borderline
Poor
Inadequate

Capital Projects Fund - Forecast

The Capital Projects Fund forecast does not include issuing general obligation bonds, as the District has adequate fund balance reserves. SSD plans to fund its capital needs through designated property tax revenue rather than additional borrowing. The District anticipates a higher fund balance for FY 2025 than shown in the amended budget if it underspends its capital outlay expenditures. The District has faced challenges in purchasing buses and has received guidance on relocating its distribution center. This forecast will be more viable if the District can acquire buses or move its distribution center.

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Amended Budget	2025-2026 Preliminary Budget	2026-2027 Forecast		2027-2028 Forecast		2028-2029 Forecast	
Revenue:											
Local	$18,166,718	$22,230,201	$26,144,473	$ 6,936,152	$ 11,973,122	$ 12,092,853	1%	$ 12,213,782	1%	$ 12,335,920	1%
County	$ 306,186	$ 373,540	$ 415,893	$ 104,892	$ 168,704	$ 168,704	0%	$ 168,704	0%	$ 168,704	0%
State	$ 115,908	$ 151,327	$ 239,740	$ 11,000	$ 11,000	$ 11,000	0%	$ 11,000	0%	$ 11,000	0%
Federal	$ 114,978	$ 1,499,761	$ 1,930,158	$ 75,000	$ 75,000	$ 75,000	0%	$ 75,000	0%	$ 75,000	0%
Other	$ 29,244	$ 103,674	$ -	$ 25,000	$ 25,000	$ 25,000	0%	$ 25,000	0%	$ 25,000	0%
Total Revenues	**$18,733,034**	**$ 24,358,503**	**$ 28,730,264**	**$ 7,152,044**	**$ 12,252,826**	**$ 12,372,557**		**$ 12,493,486**		**$ 12,615,624**	
Expenditures:											
Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	0%
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	0%
Capital Outlay	$21,213,724	$ 16,891,943	$ 14,152,730	$ 12,956,586	$ 11,568,040	$ 10,260,000	-11%	$ 8,898,000	-13%	$ 8,960,000	1%
Other	$ 3,300,159	$ 3,607,364	$ 3,609,026	$ 4,375,005	$ 4,353,566	$ 3,167,000	-27%	$ 3,168,600	0%	$ 3,166,200	0%
Total Expenditures	**$24,513,883**	**$ 20,499,307**	**$ 17,761,756**	**$ 17,331,591**	**$ 15,921,606**	**$ 13,427,000**		**$ 12,066,600**		**$ 12,126,200**	
Yearly Increase (Decrease)	***$ (5,780,849)***	***$ 3,859,196***	***$ 10,968,509***	***$ (10,179,547)***	***$ (3,668,780)***	***$ (1,054,443)***		***$ 426,886***		***$ 489,424***	
Transfer to Capital Projects Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**		**$ -**	
Fund Balance - July 1	**$ 9,984,518**	**$ 4,203,669**	**$ 8,062,865**	**$ 19,031,374**	**$ 8,851,827**	**$ 5,183,047**		**$ 4,128,605**		**$ 4,555,490**	
Fund Balance - June 30	**$ 4,203,669**	**$ 8,062,865**	**$ 19,031,374**	**$ 8,851,827**	**$ 5,183,047**	**$ 4,128,605**		**$ 4,555,490**		**$ 5,044,914**	

Assessed Valuation

Fiscal Year	Assessed Value - After BOE	% Increase (Decrease)	Market Value	Assess vs. Market Ratio
2016	$22,680,363,121		$97,826,576,683	23.18%
2017	$22,810,655,916	0.57%	$98,388,890,080	23.18%
2018	$24,584,122,005	7.77%	$106,536,300,775	23.08%
2019	$24,517,950,746	-0.27%	$106,601,162,388	23.00%
2020	$27,538,192,486	12.32%	$120,382,489,084	22.88%
2021	$27,726,707,983	0.68%	$121,037,409,136	22.91%
2022	$29,188,575,970	5.27%	$128,562,525,213	22.70%
2023	$30,443,142,477	4.30%	$132,574,989,224	22.96%
2024	$34,783,425,453	14.26%	$152,735,888,351	22.77%
2025	$34,931,662,955	0.43%	$153,562,242,216	22.75%
2026	$40,177,633,805	15.02%	$176,629,208,491	22.75%
Est 2027	$40,770,832,292	1.48%	$179,541,859,499	22.71%
Est 2028	$43,900,649,730	7.68%	$195,803,042,104	22.42%
Est 2029	$44,566,339,611	1.52%	$199,093,016,896	22.38%

New Construction

	Real Estate	Personal Property	Total
3/17/2025	181,480,300	TBD	181,480,300
9/12/2024	228,964,011	-	228,964,011
9/19/2023	135,025,300	323,146,068	458,171,368
9/15/2022	209,961,900	863,839,936	1,073,801,836
9/16/2021	171,048,339	225,341,163	396,389,502
9/17/2020	143,549,620	122,612,886	266,162,506
9/15/2019	188,870,200	132,033,563	320,903,763
9/4/2018	207,508,540	79,388,741	286,897,281
9/15/2017	195,169,990	69,732,319	264,902,309
9/19/2016	150,880,020	93,582,501	244,462,521
9/18/2015	98,178,880	28,684,155	126,863,035

These charts reflect both historical and projected assessed valuations as well as current new construction information.

Property Tax Rates

Property Tax Rates Levy Breakdown by Fund (Per $100 Assessed Valuation)						
Fiscal Year	**General**	**Teachers'**	**Capital Projects**	**Operating Totals**	**Debt Service**	**Total Levy**
2016	$0.5736	$0.6158	$0.0454	$1.2348	$0.0000	$1.2348
2017	$0.5614	$0.6039	$0.0756	$1.2409	$0.0000	$1.2409
2018	$0.5389	$0.5798	$0.0725	$1.1912	$0.0000	$1.1912
2019	$0.5421	$0.5830	$0.0729	$1.1980	$0.0000	$1.1980
2020	$0.5012	$0.5391	$0.0674	$1.1077	$0.0000	$1.1077
2021	$0.5012	$0.5391	$0.0674	$1.1077	$0.0000	$1.1077
2022	$0.4596	$0.4944	$0.0618	$1.0158	$0.0000	$1.0158
2023	$0.4698	$0.5058	$0.0739	$1.0495	$0.0000	$1.0495
2024	$0.4205	$0.4634	$0.0777	$0.9616	$0.0000	$0.9616
2025	$0.4800	$0.4648	$0.0200	$0.9648	$0.0000	$0.9648
Est. 2026	$0.4400	$0.3895	$0.0300	$0.8595	$0.0000	$0.8595

District real and personal property is reassessed every odd-numbered year. FY26 revenue is based on calendar year 2025, which is a reassessment year. The District's tax rate is projected to decrease approximately $0.1053.

St. Louis County school districts provide property tax rates by category. However, because the Rockwood School District extends into Jefferson County, which uses a single tax rate, Special School District opted to follow the same approach.

Impact on a Homeowner

Property taxes have historically accounted for approximately 58% of SSD's total revenue. Personal, residential, commercial, and agricultural properties are subject to property tax assessment, with an individual's tax burden determined by applying the levy rate to each $100 of assessed valuation. The table below illustrates the estimated property tax payment for a home at $300,000 market valuation. Based on the projected tax rate for fiscal year 2026, a residential taxpayer would pay $60.02 less than fiscal year 2025 or 30% less now than in 2016 (on a per $300,000 market valuation basis).

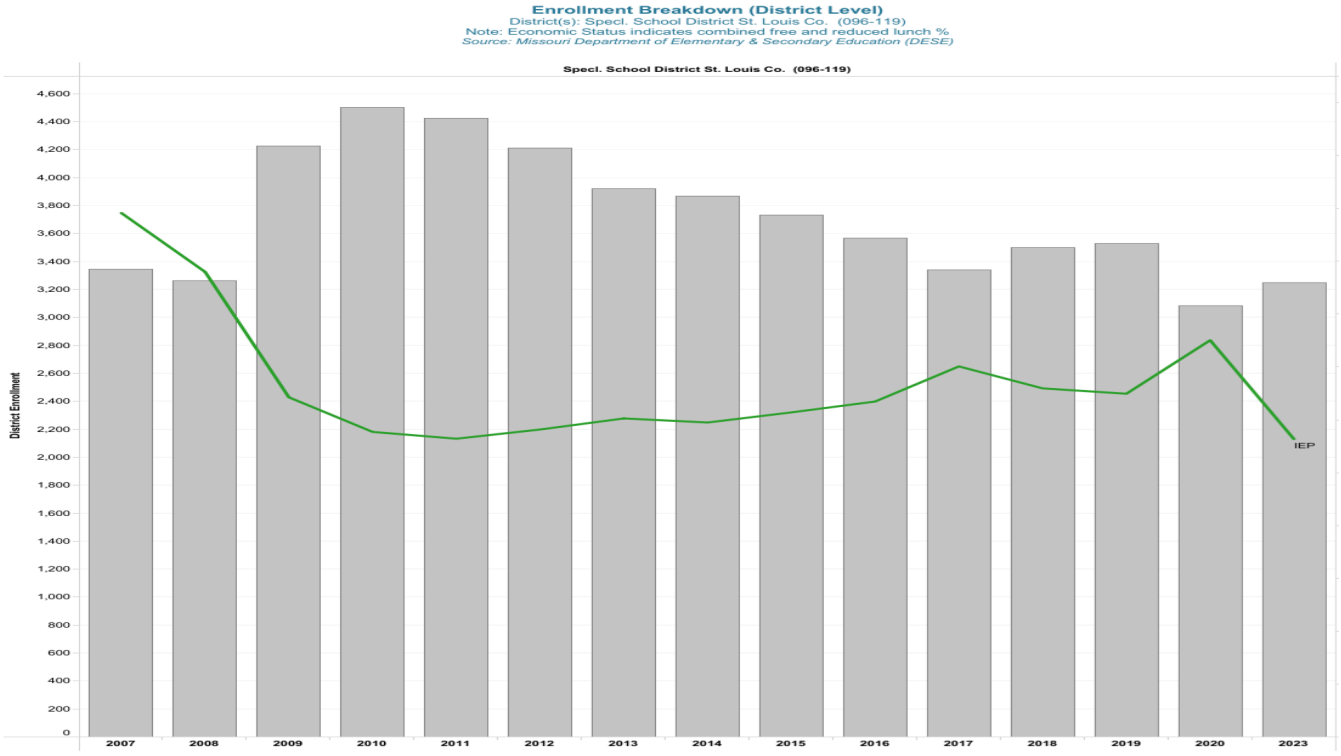
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
Residential						
2016	$300,000	19.00%	$57,000	$1.2348	$703.84	-$14.88
2017	$300,000	19.00%	$57,000	$1.2409	$707.31	$3.48
2018	$300,000	19.00%	$57,000	$1.1912	$678.98	-$28.33
2019	$300,000	19.00%	$57,000	$1.1980	$682.86	$3.88
2020	$300,000	19.00%	$57,000	$1.1077	$631.39	-$51.47
2021	$300,000	19.00%	$57,000	$1.1077	$631.39	$0.00
2022	$300,000	19.00%	$57,000	$1.0158	$579.01	-$52.38
2023	$300,000	19.00%	$57,000	$1.0495	$598.22	$19.21
2024	$300,000	19.00%	$57,000	$0.9616	$548.11	-$50.10
2025	$300,000	19.00%	$57,000	$0.9648	$549.94	$1.82
Est. 2026	$300,000	19.00%	$57,000	$0.8595	$489.92	-$60.02

Enrollment History and Projections

Projection Methodology and Analysis

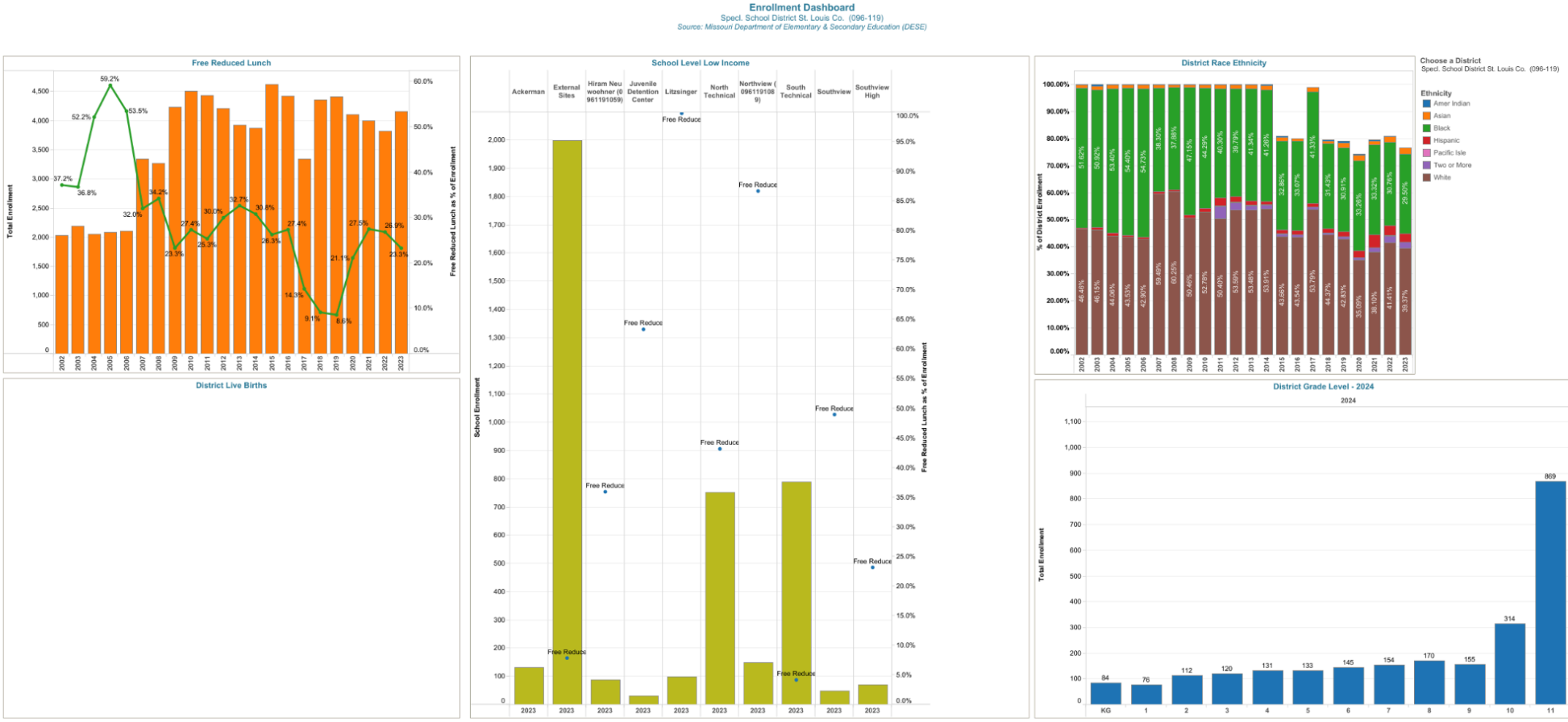
Due to the nature of SSD and the unique population of students we serve, enrollment and its related projections are not as seen in typical school districts. Projecting enrollment for SSD, is not about the number of students the District serves but much more about the services needed by those students. Projecting enrollment for SSD schools and programs is particularly challenging, as placement is determined by IEP team decisions rather than a fixed formula. There is no set equation to predict how many students in the county will have an IEP or what percentage of those students will be placed in an SSD school. For technical schools, enrollment is forecasted based on capacity projections, with morning sessions at 95% capacity and afternoon sessions at 80% capacity, accounting for cohort attrition.

While enrollment has gradually declined over the past several years, current projections indicate a slight increase. Available data suggests stable enrollment with minor fluctuations through FY26.



Enrollment Dashboard

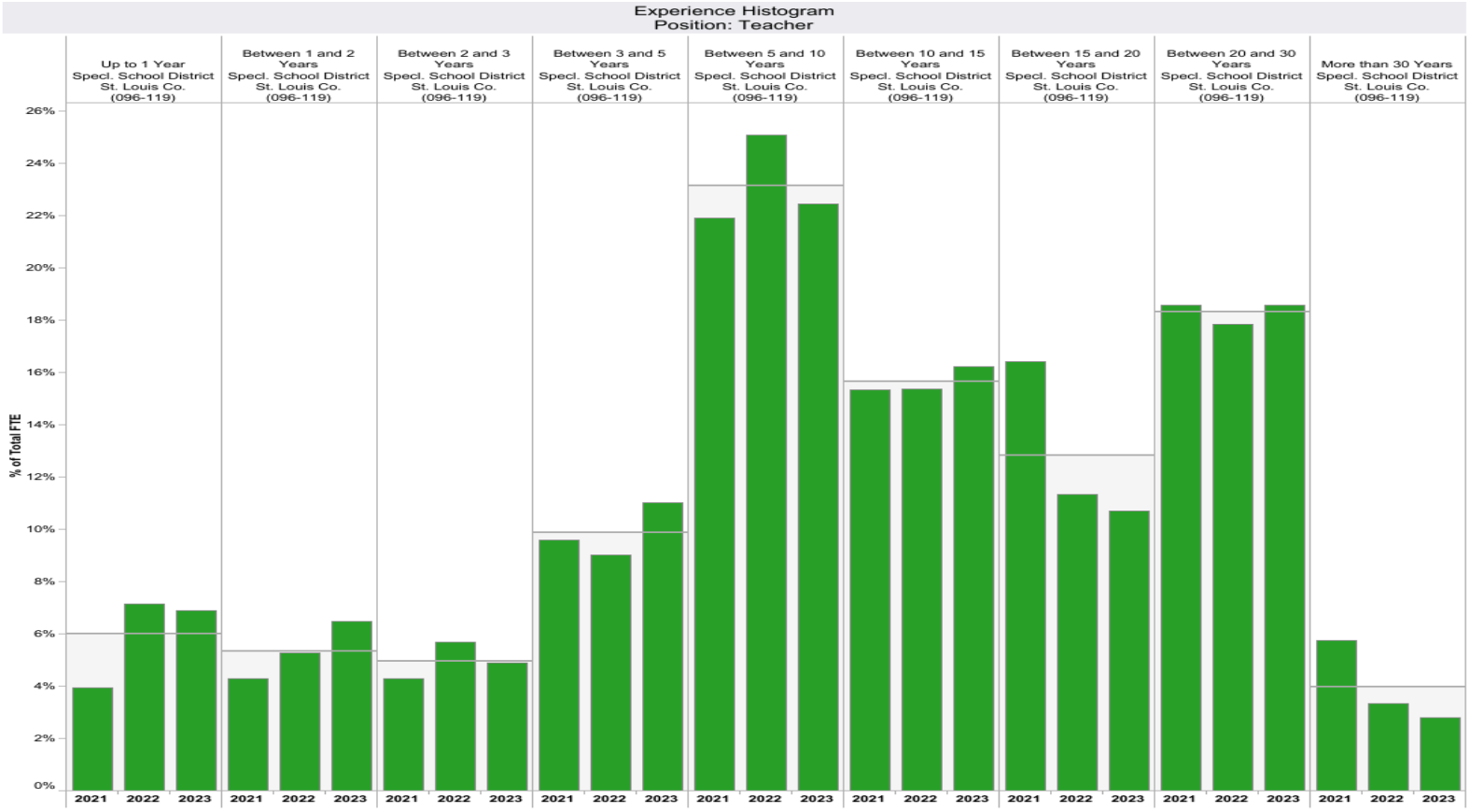
Data Visuals available through Forecast5



Position Experience Histogram

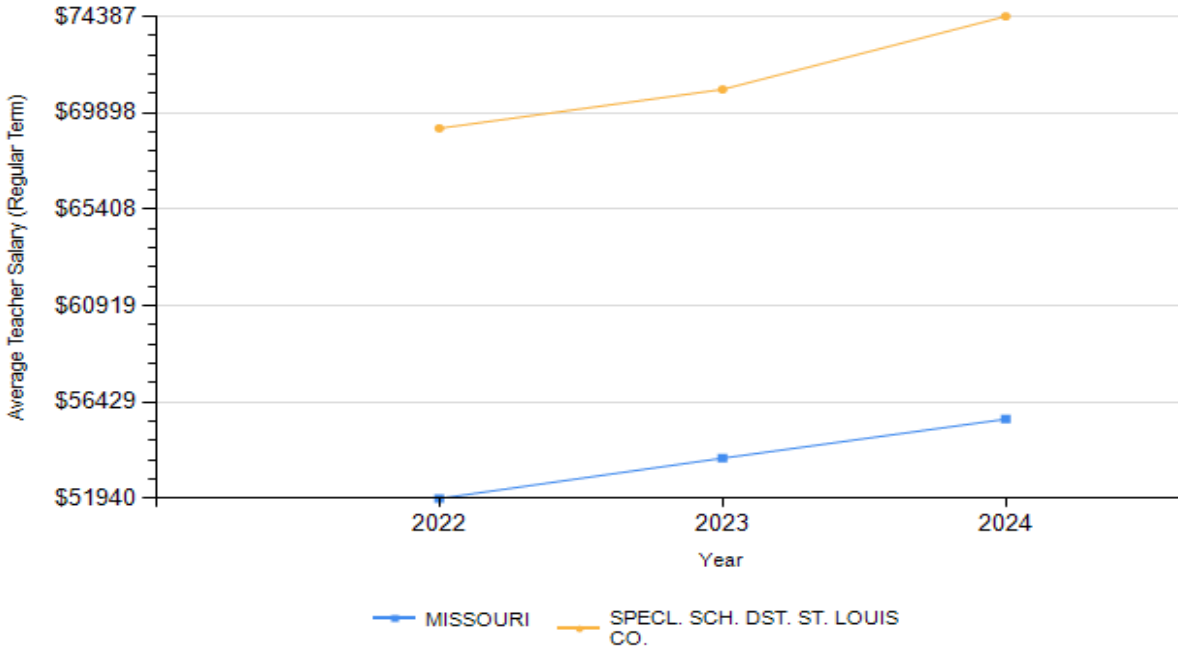
Experience Summary

	Specl. School District St. Louis Co. (096-119)		
	2021	2022	2023
FTE	585	2,187	2,102
Average Salary	$70,452	$69,244	$70,897
Avg. Exp. - Total	13	12	12
Avg. Enrollment (District)	3,992	3,820	4,153




FTE Change vs Enrollment Change - School
Specl. School District St. Louis Co. (096-119)
Position(s):Teacher
Black Line indicates 4 Year change in enrollment from 2020 to 2023
The direction and length of the column indicate the difference between the 4 Year change in enrollment to the 4 Year change in FTE.
Change
Negative Difference
Positive Difference
Enrollment Difference
1150.00%
1100.00%
1050.00%
1000.00%
950.00%
900.00%
850.00%
800.00%
750.00%
700.00%
650.00%
600.00%
550.00%
500.00%
450.00%
400.00%
350.00%
300.00%
250.00%
200.00%
150.00%
100.00%
50.00%
0.00%
-50.00%
1072.47%
26.55%
25.31%
28.20%
25.40%
-27.58%
23.28%
0.97%
27.24%
20.76%
Ackerman
External Sites
Hiram Nuwoehner (096119059)
Juvenile Detention Center
Litzsinger
North Technical
Northview (096119089)
South Technical
Southview
Southview High

District Faculty Information

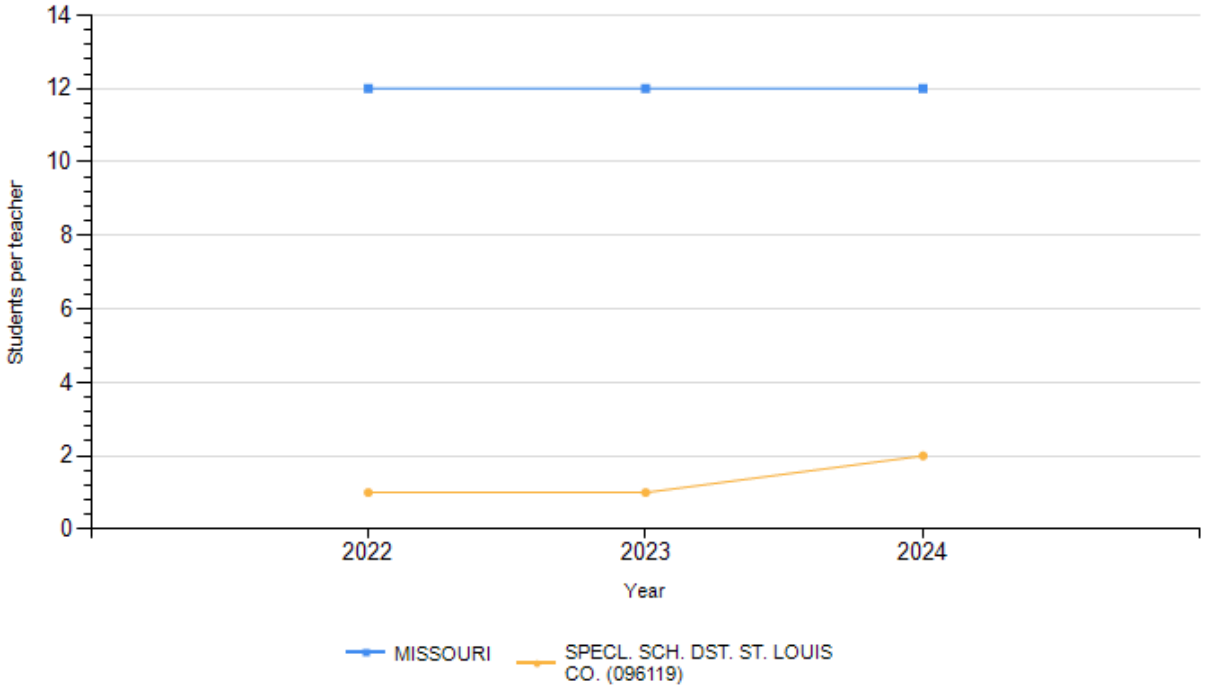


District: MISSOURI (500500)					
Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2024	$55,633	$57,793	$103,563	12.7	58.2
2023	$53,817	$55,751	$100,837	12.6	58.3
2022	$51,945	$53,312	$97,761	12.7	59.1

District: SPECL. SCH. DST. ST. LOUIS CO. (096119)					
Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2024	$74,382	$74,382	$137,187	12.6	79.9
2023	$70,983	$70,983	$127,640	12.2	78.2
2022	$69,171	$69,171	$124,839	12.1	77.3

Student Data and Demographics

Student Staff Ratios



District: MISSOURI			
Year	**Students per teacher**	**Students to classroom teachers**	**Students to administrators**
2024	12	16	158
2023	12	16	162
2022	12	16	166

District: SPECL. SCH. DST. ST. LOUIS CO. (096119)			
Year	**Students per teacher**	**Students to classroom teachers**	**Students to administrators**
2024	2	66	68
2023	1	32	59
2022	1	1184	59

Organizational Section

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Organization Overview

District Overview

Special School District of St. Louis County (SSD), the largest specialized education provider in the state, equips and empowers students of all learning abilities to excel to their greatest potential. This is realized through an inclusive, collaborative approach, supported by our comprehensive resources and deep expertise - all of which is centered on each student's unique needs.

SSD has two distinct functions - providing special education services for all St. Louis County students with disabilities, and providing career and technical education for area high school students.

Special Education

The vast majority of SSD's special education students - some 97 percent - attend the same neighborhood school that their non-disabled peers attend. The result is an inclusive educational environment in which both disabled and non-disabled students benefit from interaction with one another. About 750 students with more significant disabilities are educated in one of the District's five special education schools. SSD also provides a variety of related services to students with special needs.

Career and Technical Education

SSD's career and technical education programs prepare high school students for success in a wide range of skilled trades and career pathways. These programs are offered at North Tech High School in Florissant and South Tech High School in Sunset Hills, with over 25 program options available to students from across St. Louis County.

History of the Special School District

Special School District of St. Louis County (SSD) was established in 1957 when St. Louis County voters approved a tax levy to support the education of children with disabilities. A 1960 levy funded the construction of special education schools, expanding SSD's reach. In 1961, SSD opened Ackerman School in Florissant, its first special education school. A 1965 levy designated SSD as the career and technical education provider for St. Louis County students, aligning with the Vocational Education Act. SSD launched technical education programs in 1966.

The 1970s brought further expansion. A 1970 levy funded more special education schools, and by 1974, SSD had expanded services for students with profound disabilities. The 1975 Federal Education for All Handicapped Children Act, later evolving into the Individuals with Disabilities Education Act (IDEA), strengthened SSD's mission. In 1976, SSD began educating preschool-aged children with disabilities, and in 1978, it launched its first work experience training site at St. John's Hospital (now Mercy Hospital). SSD expanded workforce training in 1981 with a practical nursing program, and the 1984 Carl D. Perkins Vocational and Technical Education Act further supported career and technical education. The 1990s brought lasting changes. SSD adopted the Special Olympics program in 1990, established the Governing Council in 1996, and in 1998, the Council's role expanded to elect SSD's Board of Education. In 2000, SSD developed a comprehensive partnership plan to strengthen collaboration with partner districts. In 2015, SSD introduced the Educational Partnership Agreement with St. Louis County partner districts.

Today, SSD serves over 23,000 students with disabilities in its schools and partner district classrooms. It also provides career and technical education to over 1,600 students, supports more than 900 students in private and parochial schools, and helps over 100 adult students pursue practical nursing licensure.

Mission, Vision, and Values

MISSION
To support and empower students of all learning abilities to excel to their greatest potential.

VISION
All students realize their full potential in life and learning

VALUES

- **Commitment** - Everything we do revolves around our commitment to students and their success.
- **Collaboration** - We work with parents, students, partner districts, and the community to benefit students.
- **Equity** - Every student, regardless of learning ability or socioeconomic status, deserves access to the services they need to succeed.

District Boundary Map

Subdistrict 1
Hazelwood | Jennings | Maplewood-Richmond Heights

Subdistrict 2
Affton | Bayless | Hancock Place | Mehlville

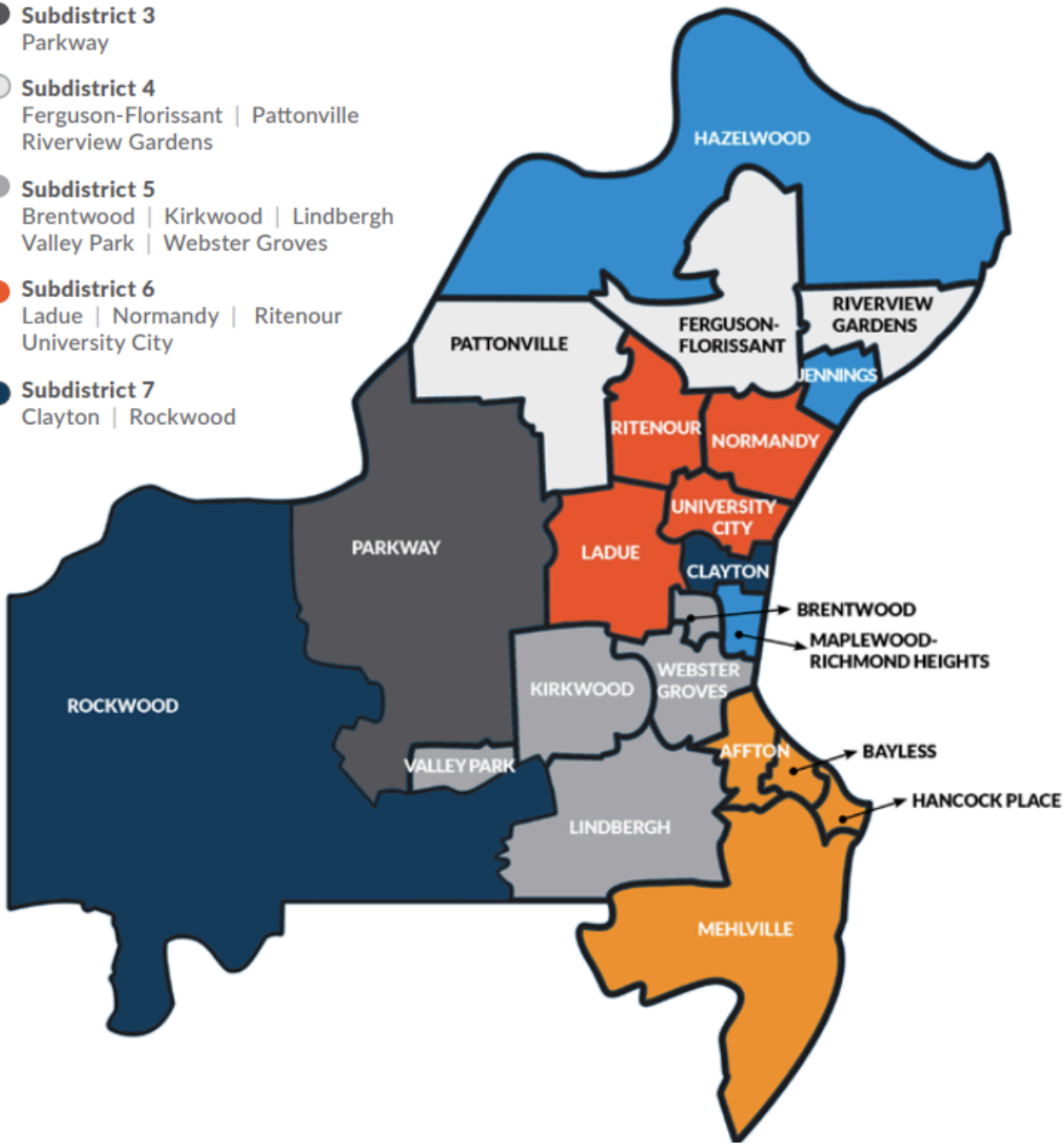
Subdistrict 3
Parkway

Subdistrict 4
Ferguson-Florissant | Pattonville
Riverview Gardens

Subdistrict 5
Brentwood | Kirkwood | Lindbergh
Valley Park | Webster Groves

Subdistrict 6
Ladue | Normandy | Ritenour
University City

Subdistrict 7
Clayton | Rockwood



Facts and Figures: SSD Students, Staff, and Schools



Students Served

- **SSD Schools**
  886
- **Partner District Schools**
  20,555
- **Technical Schools**
  1,670

Transportation

287	Bus drivers
209	Bus monitors
352	Bus in fleet
256	Daily routes
2,107,599	Miles driven



SSD Special Education Students by Disability

- Other Health Impairment 22 %
- Intellectual Disability 7%
- Learning Disabilities 19%
- Language Impairment 5%
- Speech Impairment 15%
- Young Child with Developmental Delay 5%
- Autism 15%
- Other 3%
- Emotional Disturbance 9%



21,605 Students

Receiving Special Education Services

School Directory



Ackerman School

1550 Derhake Rd
Florissant, MO 63033

Grades Served: K - 8

Phone: 314-989-7200



Bridges Program

12721 W Watson Rd
Sunset Hills, MO 63127

Grades Served: 6-12

Phone: 314-989-7540



Litzsinger School

10094 Litzsinger Rd,
St. Louis, MO 63124

Grades Served: K - 8

Phone: 314-989-8800



Neuwoehner High School

12112 Clayton Rd
Town & Country, MO 63131

Grades Served: 9-12

Phone: 314-989-8700



North Technical High School

1700 Derhake Rd
Florissant, MO 63033

Grades Served: 10-12

Phone: 314-989-7600



Northview High School

1520 Derhake Rd
Florissant, MO 63033

Grades Served: 9-12

Phone: 314-989-7300



South Technical High School

12721 W Watson Rd
Sunset Hills, MO 63127

Grades Served: 11-12

Phone: 314-989-7400



Southview School

11660 Eddie & Park Rd
Sunset Hills, MO 63127

Grades Served: K-12

Phone: 314-989-8900



Summit Academy

105 S Central Ave
Clayton, MO 63105

Grades Served: 6-12

Phone: 314-615-2974

Governance

SSD is governed by a Governing Council and a Board of Education, with additional oversight from a Public Review Committee (PRC). The Governing Council provides strategic direction and oversight,

while the Board of Education oversees policy, fiscal management, and district operations. The PRC conducts an independent review of SSD to ensure accountability and effectiveness. This governance structure maintains SSD's responsiveness to its 22 partner school districts in St. Louis County while supporting students through special education and career and technical education programs.

Governing Council

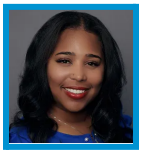
The Governing Council is a 22-member oversight board for SSD consisting of one Board of Education member from each of St. Louis County's 22 public school districts. The Governing Council reviews and approves the District's annual budget; reviews and approves a five-year rolling plan for the district; and interviews and elects the seven members of the SSD Board of Education.

Board of Education

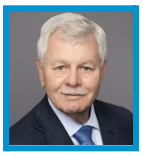
The SSD Board of Education consists of seven members, each serving a three-year term and representing one of seven subdistricts within St. Louis County. The 22 partner school districts are divided into these subdistricts based on student population, ensuring equitable representation.

The Board is responsible for reviewing and approving the District's annual budget and long-range plan, as well as hiring and evaluating the Superintendent. In addition to setting district policy, Board members act as liaisons between SSD and the subdistricts they represent, fostering collaboration and ensuring the needs of students and families are met.

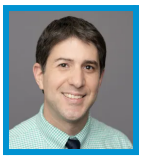
SSD Board of Education Members



Ms. Carmen Stayton, President
Subdistrict 1: Hazelwood, Jennings, and Maplewood-Richmond Heights school districts



Dr. Daniel Cuneo, Vice President
Subdistrict 2: Affton, Bayless, Hancock Place, and Mehlville school districts



Dr. Yuval Asner, Director
Subdistrict 7: Clayton and Rockwood school districts



Ms. Erin Beaver, Director
Subdistrict 3: Parkway School District



Ms. LaToya Nelson, Director
Subdistrict 4: Ferguson-Florissant, Pattonville, and Riverview Gardens school districts



Dr. Joseph Sartorius, Director
Subdistrict 5: Brentwood, Kirkwood, Lindbergh, Valley Park, and Webster Groves school districts



Ms. Joanne Soudah, Director
Subdistrict 6: Ladue, Normandy, Ritenour, and University City school districts

Public Review Committee

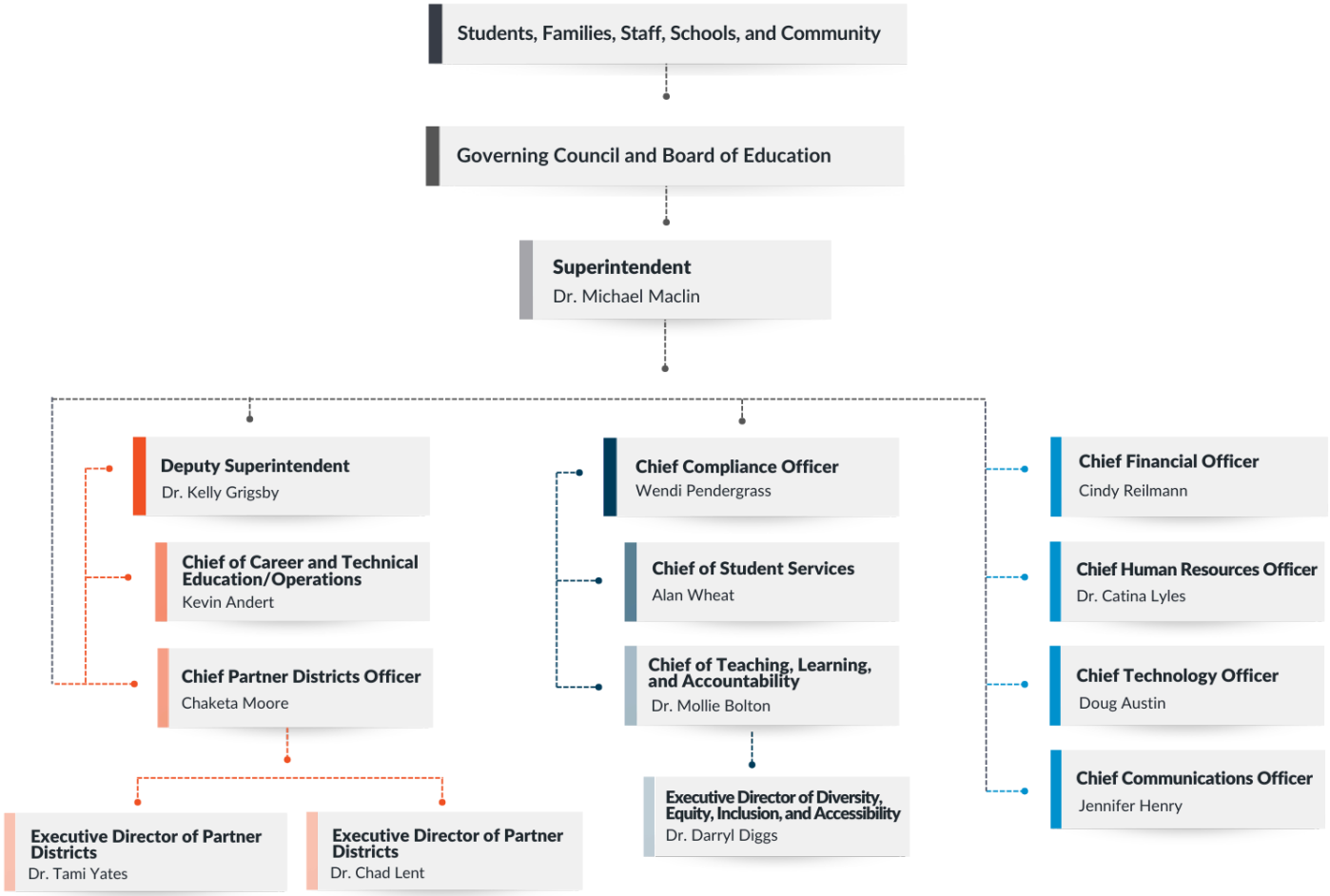
The Public Review Committee (PRC) convenes every four years to conduct a thorough review of: structure, governance, administration, financial management, delivery of services, cooperation with component school districts, the District's role as an advocate for students with disabilities, and compliance regarding conflicts, and responsiveness to the needs and concerns of the citizens of Special School District.

Administration

SSD's Executive Leadership Team (ELT), consisting of the Superintendent and District leadership, play a crucial role in guiding the educational strategy and operations. Their collective efforts ensure SSD adheres to high educational standards and addresses the needs of all students, directly influencing the overall quality of education and student success.

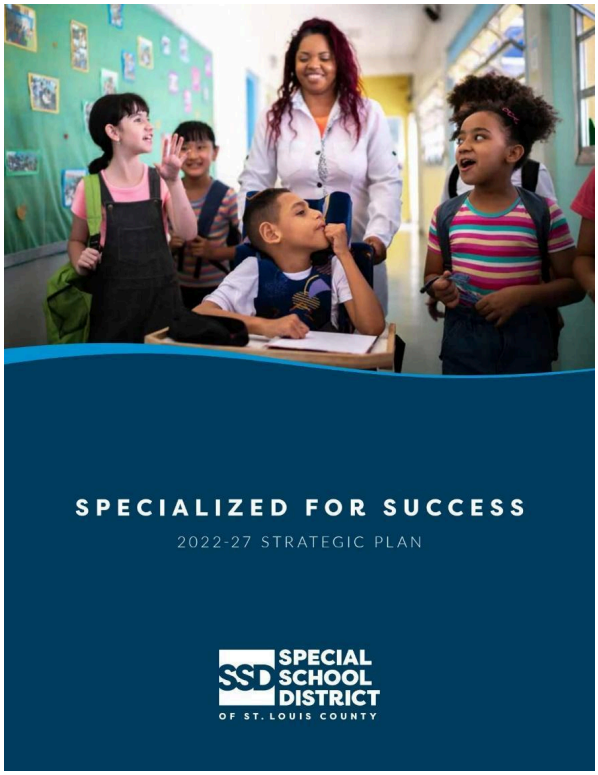
Dr. Michael Maclin	Superintendent
Dr. Kelly Grigsby	Deputy Superintendent
Dr. Catina Lyles	Chief Human Resources Officer
Mrs. Cindy M. Reilmann	Chief Financial Officer
Mrs. Jennifer Henry	Chief Communications Officer
Mr. Kevin Andert	Chief of Career Technical Education/Operations Officer
Mrs. Wendi Pendergrass	Chief Compliance Officer
Dr. Mollie Bolton	Chief of Teaching, Learning, & Accountability Officer
Mr. Doug Austin	Chief Technology Officer
Mr. Alan Wheat	Chief of Student Services
Mrs. Chaketa Moore	Chief of Partner Districts Officer
Dr. Chad Lent	Executive Director of Partner Districts
Dr. Tami Yates	Executive Director of Partner Districts
Dr. Darryl Diggs	Executive Director of Diversity, Equity, Inclusion, and Accessibility

Organizational Chart



Strategic Plan

SSD's Strategic Plan Steering Committee, composed of family members/guardians, staff, and community members, conducted a detailed examination of external and internal factors impacting the District. Stakeholders from across St. Louis County participated in interviews and focus groups to provide their input, and analysis of the gathered information told us what our community valued, where we could improve, and what the District should focus on moving forward.



An extensive districtwide SWOT (strengths, weaknesses, opportunities, threats) analysis was performed to create a framework for analyzing the District's areas for growth and improvement. The SWOT analysis provided a focus on SSD strengths while minimizing any threats and taking advantage of opportunities for maximum improvement. This review of SSD resulted in a multi-year strategic plan that establishes District priorities and outlines aligned goals and strategies. The new plan includes an updated mission, vision, and core values developed with stakeholder input and revised by our Board of Education. This plan affirms those values and ensures we will support and empower students of all learning abilities to excel to their greatest potential. Through revisions and additions, leadership will ensure the plan continues to fulfill its purpose of improving the District's capacity, quality, and sustainability.

The implementation of the new strategic plan begins with the leadership of the superintendent, followed by each school, as they annually develop and deploy school improvement plans that are aligned with the Board's goals. The strategic plan will guide the administration and staff of each school throughout the system in their work with students, families, and the community as a whole.

SSD's Strategic Plan can be reviewed in full at www.ssdmo.org/StrategicPlan.

Strategic Plan and Comprehensive School Improvement Plan (CSIP)

The strategic plan is a long-range plan founded on the vision, mission, and core values of the District. It is more visionary than the improvement plan and focuses on long-term goals. The strategic plan provides direction for the improvement plan.

The CSIP defines the steps needed to achieve the strategic plan's long-term goals. It is more operational than visionary, and includes short-term goals, with detailed actions for each goal. The improvement plan's actions are evaluated more frequently than the strategic plan and it is formatively reviewed and revised quarterly throughout the year.

The long-range strategic plan helps the District set visionary expectations and the annual improvement plan focuses on operations, making it possible to achieve those expectations. At the end of the year, both the strategic and improvement plans are evaluated for success. The strategic plan's evaluation is formative, while the improvement plan's evaluation is summative.



Measurement Basis of Accounting

SSD is modifying its basis of accounting from a modified accrual basis to the cash basis of accounting for revenues and expenditures for budgeting purposes and for maintaining the general ledger during the fiscal year. Revenues are recognized when funds are received. Expenses are recognized when payments

are made. The District uses the modified accrual basis of accounting to report its financial statements, in accordance with generally accepted accounting principles (GAAP).

Reporting

Annual Secretary of the Board Report

The District is required to complete a financial report every year called the Annual Secretary of the Board Report (ASBR). The report is submitted to the Missouri Department of Elementary and Secondary Education (DESE), and is the District's year-end summary of its financials, required by statute (Section 162.821, RSMo). Presentation of District financial information in the ASBR is reported on a cash basis of accounting, whereas the District's audited financial reports are presented on a full accrual basis in accordance with generally accepted accounting principles (GAAP). The ASBR is required to be submitted by August 15 following the close of the fiscal year, which ends June 30. Data in the ASBR are used to create district profiles. These profiles allow financial results to be compared for benchmarking purposes, making the ASBR a useful financial tool for various organizations across the state. See following ASBR sample.

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)
Fiscal Year 2023-2024

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2024.

SECTION 161.527, RSMo, concerning financially stressed school districts, requires that one copy be filed with the Department of Elementary and Secondary Education by July 15, 2024, to be eligible for the Proposition C rollback exemption.

Part I Summary

Total Assessed Valuation as of December 31, 2023 0
(Exclude Tax Increment Financing AV)
Basis of Accounting ACCRUAL

		General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2023-2024 Levy Unadjusted		0.4205	0.4634	0.0000	0.0777	0.9616
2023-2024 Levy Adjusted		0.4205	0.4634	0.0000	0.0777	0.9616
3111	Beginning Fund Balances	358,484,602.07	0.00	0.00	8,062,865.62	**366,547,467.69**
5899	Total Revenue (See Part II)	292,070,405.75	240,534,399.87	0.00	28,730,264.47	**561,335,070.09**
5999	Total Revenue And Balances	650,555,007.82	240,534,399.87	0.00	36,793,130.09	**927,882,537.78**
5510	Transfer To	0.00	40,108,392.05	0.00	0.00	**40,108,392.05**
6710	Transfer From	40,108,392.05	0.00	0.00	0.00	**40,108,392.05**
9999	Expenditures (See Part III)	300,114,109.41	280,642,791.92	0.00	17,761,755.65	**598,518,656.98**
3112	**Ending Fund Balances**	**310,332,506.36**	**0.00**	**0.00**	**19,031,374.44**	**329,363,880.80**
3412	Restr Fund Balances	54,618.88	0.00	0.00	0.00	**54,618.88**

Unrestricted Ending Fund Balance (Incidental + Teachers Funds) **53.43%**

Funds and Definitions

The District separates its monies based on requirements of the Missouri Department of Elementary and Secondary Education (DESE). The following funds are required by DESE: General (Incidental), Special Revenue (Teachers'), Capital Projects and Debt Service.

General (Incidental) Fund: The fund used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue (Teachers') Fund: The fund used to account for revenue sources legally restricted to expenditures for certified staff salaries and benefits, and tuition payments to other school districts.

Debt Service Fund: The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and paying agents' fees.

Capital Projects Fund: The fund used to account for all facility acquisition, construction, lease purchase principal and interest payments, and all other capital outlay expenditures for buildings as well as district-wide projects.

Separate Funds

In addition to the DESE required funds, there are several significant expense areas the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently maintains the following separate funds.

Insurance Fund: The fund used to account for revenue and expenditures related to the District's self-funded health and dental plans including COBRA/Retiree, Insurance Claims, Dental and Medical. Revenue is generated from premiums and investment income.

Student Activity Fund: The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Other Fund Definitions

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Special Revenue (Teachers'), Debt Service, and Capital Projects Funds.

Operating Funds: The classification of funds which includes the General (Incidental) and Special Revenue (Teachers') Funds.

Fiduciary/Enterprise Fund Types: Used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Proprietary/Internal Service Funds: The term used to include either enterprise or internal service funds. Enterprise funds account for ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is based upon the determination of change in net assets. Internal service funds are established to account for services furnished by a department of the District to other departments on a cost reimbursement basis. The District's only proprietary fund is the Insurance Fund, including the Medical accounts.

Transfer From Other Funds: Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Transfer To Other Funds: Money paid unconditionally from a particular fund to another fund without expectation of repayment. Such monies are revenues to the receiving fund, but not of the District as a whole.

Fund Accounting

The District accounts for revenues and expenditures in five of the six DESE defined funds:

Governmental Funds
● General (Incidental) Fund ● Special Revenue (Teacher's) Fund ● Debt Service Fund ● Capital Projects/Bond Fund
Proprietary/Internal Service Funds
● Self-Insured Medical Fund
Enterprise Funds
Student Activity/Trust Fund
● Student Activities Fund

Operating Funds

The General (Incidental), Special Revenue (Teachers') and Capital Projects Funds are the primary funds from which all operating expenditures are made. The District reports the General and Special Revenue Funds' activities as Operating Funds.

Debt Service Fund

The District has no general obligation bonded indebtedness, so the Debt Service Fund is not utilized.

Summary of Significant Accounting Policies

Reporting Entity

The Special School District of St. Louis County was established in 1957 under the statutes of the State of Missouri. The Board of Education contains seven members as described in RSMo Chapter 162. Effective May 31, 1996, in accordance with Chapter 162 RSMo, a Governing Council (the "Council") for the District was formed. The Council has various powers and duties. The primary duties include review and approval of the annual budget, approval of a rolling five-year plan for the operation and management of the District and the election of board members to the seven member Board of Education.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the District's accounting policies are described below.

Principles Determining the Scope of Reporting Entity

The basic financial statements of the reporting entity include those of the Special School District of St. Louis County, Missouri (the primary government) and the Special School District of St. Louis County, Missouri Educational Facilities Authority (the "Facilities Authority"). The District defines its reporting entity in accordance with GASB Statement No. 61. The criteria for including a potential component unit within the financial reporting entity includes fiscal dependency and the presence of a financial benefit or burden relationship. Based upon the application of these criteria, the Facilities Authority has been determined to be a component unit of the District. Its purpose is to act on behalf of the District in its acquisition, construction, improvement, extension, repair, remodeling, renovation, and financing of capital improvement projects. The financial information of the Facilities Authority has been incorporated into the District's financial statements using the blending method. Under the blending method, transactions of a component unit are presented as if they were executed directly by the primary government. A combining balance sheet and statement of revenues and expenditures are included in the supplemental information section of this report.

Basis of Presentation

Government-wide Financial Statements

The statement of net position and the statement of activities present financial information about the District as a whole. These statements include the financial activities of the primary government. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange transactions. The government-wide statements are prepared using the economic resources measurement focus. This differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The statement of net position presents the financial condition of the governmental activities of the District at year end. The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Amounts reported as *program revenues* include (a) charges paid by the recipient of the goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as *program revenues* are presented as general revenues and include all property taxes. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements

The fund financial statements provide detailed information about the District's funds. The emphasis of fund financial statements is on *major* governmental funds, each displayed in a separate column. The District considers each of its funds to be major.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are the balance sheet, which generally include only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

Classification of Revenue and Expenditures

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues and expenditures be classified by a combination of fund and object and expenses are classified by fund, object and function. Although the

District accounts for many more revenues and expenditures than defined by DESE, the District is working on aligning all accounts with DESE through its ERP software.

Revenue by Object

The revenue object code identifies the specific source of revenue, such as taxes, student activities or grants. It also identifies whether the revenue came from a federal, state, local or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue.

5100-Local Revenue

5111 Current Taxes: Taxes on real and personal property within the District for the current year

5112 Delinquent Taxes: Real and personal property tax revenue from prior years

5113 School District Trust Fund: Revenue from Proposition C Sales Tax

5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions

5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax

5116 In Lieu of Tax: Revenue received for property removed from the tax rolls

5117 City Sales Tax: Amounts received from a city voted sales tax

5121 Regular School Tuition from Individuals: Amounts received for over-age and non-legally assigned students attending regular-day school in the district

5122 Summer School Tuition from Individuals: Amounts received for resident and non-resident students attending summer school in the district and for which state aid will not be claimed

5123 Adult/Continuing Education Tuition Post-Secondary: Amounts received for resident and non-resident students attending adult education classes in the district/charter school

5141 Earnings on Investments: Interest revenue received from investments

5151 Sales to Pupils – Reimbursable School Meals: Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs

5161 Sales for Adult Meals: Amounts received from adults for the sale of meals served under the National School Lunch and Breakfast programs

5165 Food Service Non-Program: Amounts received from the sale of extra milk, a la carte, snack bar, vending, banquets, etc.

5181 Community Services: Revenues from activities performed by the LEA as community services, not directly related to providing an education for pupils. Includes local dollars from parents for school age childcare and daycare.

5191 Rentals: Revenue from rental of school facilities or other property owned by the school district

5192 Gifts / Donations: Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected

5195 Prior Period Adjustment: Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts payable adjustments after final liquidation and refunds of bond issuance costs.

5196 Net Receipts from Clearing Accounts: At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts under the jurisdiction and control of the board of education when such funds are available

5198 Miscellaneous Local Revenue: All other revenues from local sources not covered by the above local revenue codes

5200-County Revenue

5211 Fines, Escheats, Overplus Etc.: Amounts received from the county school fund. All fines pass through the office of the county clerk or circuit clerk. Includes sheriff's sales and unclaimed tax surplus.

5221 State Assessed Railroad and Utility Taxes: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state

5222 County Stock Insurance Fund: Proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330 (4), RSMo.

5300-State Revenue

5311 Basic Formula-State Monies: Amounts received from the State Foundation Formula. Excludes Classroom Trust Fund.

5312 Transportation: Revenue received for transporting children

5314 Early Childhood Special Education: Revenue received from the state to provide for early childhood special education programs

5319 Basic Formula-Classroom Trust Fund: Amounts received from the gaming portion of funding for the State Foundation Formula

5332 Career Education: Amounts received from the state that represent reimbursement for career and technical education

5333 Food Service: Revenue from state for school lunch program

5369 Residential Placement/Excess Cost: Revenue received for children in residential placement through the Missouri Department of Mental Health or Division of Family Services

5371 Readers for the Blind: Amounts received from the state for readers for blind students

5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds five times the District's average per pupil cost

5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes

5400-Federal Revenue

5412 Medicaid: Reimbursement for Medicaid services provided by District staff members

5422 ARP –Elementary and Secondary Schools Emergency Relief Fund (ESSER III): Amounts received through the Department of Elementary and Secondary Education funded from the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021.

5423 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER II): Amounts received through DESE funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CCRSA)

5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through DESE funded from the Coronavirus Aid, Relief, and Economic Security Act

5425 CARES – Governor's Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act

5426 CRRSA -Governor's Emergency Education Relief Fund (GEER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package.

5427 Perkins Basic Grant, Career Education: Allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations

5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.

5439 ARP - IDEA 611 Entitlement Funds: Entitlement amounts received through Section 2014 and the IDEA, authorized by section 611 of the IDEA to provide special education and related services to children with disabilities aged three through 21

5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.

5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs

5445 School Lunch Program: Revenue received directly through DESE for the National School Lunch Program

5446 School Breakfast Program: Revenue received directly through DESE for the National School Breakfast Program

5448 After-School Snack Program: Amounts received through the state for the After School Snack Program.

5451 Title I - ESEA: Revenue received in support of Title I reading initiatives

5461 Title IV.A Student Support and Academic Enrichment: Amounts received through the state for improving students' academic achievement by providing all students with access to a well-rounded education improving school conditions for student learning; and improving the use of technology and digital literacy of all students.

5462 Title III: Revenue received for English learners, including immigrant children

5463 Homeless Education: Revenue received through the state for supplementary services to improve the effectiveness of educating homeless children and youth

5465 Title II. A, ESEA: Revenue for professional development with the purpose of improving the teaching and learning of all students

5468 ARP – Homeless Children and Youth II: Amounts received through the Department of Elementary and Secondary Education for Homeless Children and Youth grant based on an allocation funded from the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2

5484 Pell Grants: Amounts received from the federal government to enable an individual to enroll in an adult education program. This grant should not be handled as a receipt to the district but rather as a pass-through to the individual

5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes

5600-Other Revenue

5631 Net Insurance Recovery: Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced

5641 Sale of School Buses: Amounts received from the sale of school buses

5651 Sale of Property/Equipment/Supplies: Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both

5691 Temporary Direct Deposit Revenues: Amounts received from DESE representing the portion of state aid that is directly deposited into a designated trustee account for participation in the MOHEFA Direct Deposit Program

5811 Tuition from Other LEAs: Amounts received from other LEAs for the regular school term

5831 Contracted Educational Services from Other LEAs: Revenue received as Local Tax Effort from other school districts for students receiving educational services from the District

Other Revenues

Student Activity Funds

Individual schools collect revenue for the various clubs, organizations and activities throughout the school year. These funds are used to support the various activities.

Other Revenue

The District collects miscellaneous funds from various sources that are not tied to a particular expenditure or program. Examples include:

- Cosmetology grants - Grants from the St. Louis Cosmetology Foundation to cover the costs of kits and testing for students at North & South Tech
- Desegregation - Funding for educational costs associated with students attending St. Louis County schools through the voluntary transfer program.
- E-Rate - these revenues are received from the e-rate program providing discounts to assist schools and libraries in the United States to obtain affordable telecommunications and internet access. It is one of four support programs funded through a universal service fee charged to companies that provide interstate and/or international telecommunications services.
- Parkway Clinical Rotation - Funding from Parkway to offset the costs associated with the Pre-Professional Health Sciences program which is a partnership between SSD, Parkway, Rockwood, BJC and St. Luke's.
- Customized Training Program - Pass through funding from the State where SSD receives a percentage of the funds to manage the grants that allow manufacturing businesses to offer role or company specific training for new or advancing employees.
- UMB rebates - these monies are received from UMB Bank for rebates based on expenditure activity on purchasing cards

- Adult Education - Applied Tech LPN program which charges tuition and receives Title VI funds.
- LPN Testing - Revenue received from applicants to the Applied Tech LPN program to cover the costs of tests and proctoring.

Expenditures by Function

The expenditure function code describes the action, purpose or program for which activities are performed. The DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction and Debt. These functions are further classified into sub-functions based on schools, programs, services and areas of responsibilities.

1000-1999 Instruction

Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services

Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services

Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services

Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long-Term Debt

Activities servicing the debt of the District.

Expenditures by Object

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries

Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefit

Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services

Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies

Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay

Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings and equipment.

6600-6699 Short and Long-Term Debt

Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.

Budget Development Process

Budget Overview

The mission of SSD is to support and empower students of all learning abilities to reach their greatest potential. The District's budget process allocates resources efficiently and effectively to advance this mission. Through detailed analysis of revenues and expenditures, the annual budget serves as a financial roadmap, ensuring resources are directed to best support student achievement.

The budget process consists of four key phases: planning, preparation, adoption, and implementation. **Planning** begins with a review of SSD's strategic direction to ensure alignment with the Strategic Plan and Comprehensive School Improvement Plan (CSIP), which shape financial priorities and resource allocation.

Preparation involves principals, partner district directors, and department budget managers developing budget requests using the Budget Planning Manual as a guide. Requests must be linked to the Strategic Plan and CSIP to reinforce their connection to student achievement. The Chief Financial Officer, Director of Finance, and Budget Analyst then meet with each budget manager to evaluate requests. Further review by District Leadership and the Superintendent ensures any budget increases align with the District's mission and Board-adopted goals.

Adoption includes Board of Education budget workshops, where Board members review assumptions, projections, and priorities while engaging staff and the community in the process. The finalized budget is presented for approval by the Board of Education and Governing Council before the June 30 deadline, in compliance with state statutes.

Following adoption, the focus shifts to **implementation**. Budget managers are responsible for overseeing expenditures, ensuring alignment with financial plans, and managing allocations prudently to support SSD's mission and student success.

By maintaining a strategic, transparent, and student-focused approach, SSD ensures every dollar invested directly benefits students.

Budget Preparation

Preparation of the annual budget begins in the middle of October as the District administration prepares the necessary budget workbooks for the budget owners within the District. A budget planning manual is given to everyone to assist with completion of their budget requests; additional direction is provided as necessary regarding any updated information on the budget process. Budget owners are encouraged to

provide detailed information on budget requests, update their needs assessment as required for federal funding, and align their budget requests with the Strategic Plan and Comprehensive School Improvement Plan.

In January, the Chief Financial Officer, Director of Finance and Budget Analyst meet with each budget manager on their proposed budgets, clarifying any questions concerning items included in their budget. Staffing meetings are also taking place at this time. All of this data assists in finalizing the preliminary budget.

The budget provides a plan for accomplishing the District's budgetary goals while maintaining a fund balance within District policy.

Budget Adoption

A budget work study session on the preliminary budget is held in May with the Board of Education. The Board reviews the budget and receives answers to questions regarding the budget. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. The preliminary budget is also presented to the Governing Council during its June meeting for their approval allowing final adoption to occur prior to June 30, as required by Missouri Statutes.

Budget Implementation

Upon approval of the budget, the Finance Department informs budget managers that their budget is available to use during the next fiscal year.

Smarter School Spending

With equity as a core value, the District's budget process aligns with the Smarter School Spending framework, a Government Finance Officers' Association best-practice approach to school budgeting. This framework emphasizes strategic collaboration between academic and financial leadership to ensure that limited resources are effectively aligned with student achievement goals.

A strategic budgeting process requires a strong partnership between the Chief Finance Officer (CFO) and the Deputy Superintendent, under the Superintendent's leadership. The CFO oversees the budget process, ensuring financial integrity and sustainability, while the Deputy Superintendent develops and implements a clear student performance strategy. The Superintendent guides this collaboration, helping navigate difficult decisions between competing resource priorities. By working together, these leaders ensure that a coherent instructional strategy is effectively translated into financial planning.

A robust budget process should engage stakeholders, prioritize goals, allocate resources strategically, and track progress. More than just a financial plan, the budget serves as a tool for transparency, accountability, and long-term student success.



Smarter School Spending
Major Steps/Phases

6. Plan and Prepare
7. Set Instructional Priorities
8. Pay for Priorities
9. Implement Plan
10. Ensure Sustainability

Budget Calendar

SEPTEMBER
- Review the Strategic Plan and CSIP goals progress
- Review the Facilities Strategic Plan

OCTOBER
- Provide the Budget Planning Manual to budget managers
- Provide Budget training for administrators

NOVEMBER
- Administrators and secretaries receive budget and other payroll costs worksheets
- Weekly budget Q&A zoom meetings are held by Director of Finance and Budget Analyst
- Staffing budget meetings begin

DECEMBER
- Provide the Budget Planning Manual to budget managers
- Provide Budget training for administrators

JANUARY
- Budget worksheets are due to the Finance Department

FEBRUARY
- Follow up budget meetings, as needed

MARCH
- Budget work study meeting with the Board of Education
- Preliminary budget presentation to the Governing Council

MAY
- Budget hearing and Board of Education approval

JUNE
- Governing Council approves budget prior to June 30, as required by state statute

Budget Management Process

Throughout the fiscal year, communication between the Finance Department and the various budget managers is maintained to assure budget discipline. The budget process is a forward look into the next fiscal year. The Finance Department plans to provide a monthly report to the Board of Education comparing actual financial performance against the budgeted amount. Analyzing this data becomes more frequent as the year progresses. Line item by line item analysis is common by the end of the fiscal year to ensure budget discipline.

Budgetary Goals

The FY26 Preliminary Budget shows a deficit of $36,308,994 in the operating funds. Although the FY26 budget has a deficit, there are many variables that can still impact the ultimate financial increase/decrease. The District continues to be conservative in its revenue and expenditure estimates.

The District reviews each annual budget and the projected increase or decrease throughout the year as it relates to its fund balance to ensure that the District's fund balance does not go below the target percentage.

Budget Considerations

The SSD Finance Department carefully evaluated all budget requests, balancing anticipated revenue sources while ensuring alignment with the District's vision—that all students reach their full potential in life and learning.

Key budget considerations include:

- Advancing Strategic Goals – The budget is designed to support the Board of Education's Strategic Plan and Comprehensive School Improvement plan goals.
- Employee Compensation – The budget provides a salary increase for certified staff and support and professional staff, based on negotiated agreements with SSD's employee bargaining units.
- Operational Support – Funding is allocated for critical support services, including contracted Food and Nutrition Services and the District's student transportation system, which includes both District-operated and contracted services.
- Capital Improvements – The budget includes capital expenditures for facility renovations and infrastructure improvements to maintain and enhance SSD's learning environments.

Capital Projects Development Process

SSD operates 14 facilities, including two K-8 schools, one K-12 school, two high schools serving grades 9-12, two Career and Technical Education high schools, and one alternative program building. Additional facilities include the Central Office, Learning Center, Distribution Center, and three

Transportation garages (North, Central, and South). In total, these sites encompass over 1.2 million square feet of building space.

Carefully planned building improvements are essential to managing long-term capital expenses. SSD is currently developing a 10-year Comprehensive Facilities Long-Range Plan, which will outline major capital projects based on a detailed assessment of all District buildings and campuses. Given rising material costs and labor shortages, SSD's Facilities staff continuously evaluates and adjusts project priorities each fiscal year based on building needs and available financial resources.

The identification of minor capital projects is an ongoing process led by the Chief of Career and Technical Education & Operations and the Director of Facilities, in collaboration with the Superintendent and Chief Financial Officer. These administrators assess and prioritize district-wide facility needs, ensuring that the most urgent projects are included in the capital projects budget each year.

While the operating budget takes precedence—covering expenses directly related to student education—SSD recognizes that safe, modern, and well-maintained facilities are critical to delivering the quality education students deserve.

Planned Capital Expenditure List for FY26

BUILDINGS & IMPROVEMENTS	5,288,000.00
EQUIP-CLASSROOM INSTRUCTION >= $5,000	51,000.00
IMPROVEMENTS OTHER THAN BUILDINGS	965,000.00
REGULAR EQUIPMENT >= $5,000	477,293.00
TECHNOLOGY SOFTWARE >= $5,000	329,000.00
TECHNOLOGY-RELATED HARDWARE >= $5,000	1,449,051.00
VEHICLES- BUSES	3,008,696.00
Grand Total	**11,568,040.00**

Construction Timelines

The dates of the major capital projects scheduled for FY26 and their timelines are for the entire school year from August 2025 through June 2026. Many of these projects will happen during breaks when the schools are closed so that companies can get in and out without impeding instruction.

Significant Changes in Budgeting

ESSA

SSD remains in full compliance with the Every Student Succeeds Act (ESSA) and the federal requirements outlined in Federal Regulation 200.35 regarding per-pupil expenditures. Since FY 2019, the Missouri Department of Elementary and Secondary Education (DESE) has mandated additional reporting elements for districts and charter schools. To meet these requirements, SSD has made significant updates to its general ledger accounting structure, allowing for more detailed, building-level expenditure reporting within the budget process.

Federal Regulation 200.35 requires each state to establish a uniform procedure for calculating district wide and school-level per-pupil expenditures. These calculations must include costs related to administration, instruction, instructional support, student services, transportation, operations, fixed charges, preschool, and net expenditures for food services and student activities. However, expenditures for community services, capital outlay, and debt service are excluded from the per-pupil calculation.

These adjustments ensure SSD continues to meet state and federal transparency standards while refining its budgeting process to provide more accurate and comprehensive financial reporting.

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

Per Pupil District & Building Level Expenditures Report
District: **SPECL. SCH. DST. ST. LOUIS CO. (096119)**
Year: **2024**

District		A. Membership *	B. District Level Per-Pupil Federal	C. District Level Per-Pupil State/Local	D. District Level Per-Pupil Total (Sum of B+C)
SPECL. SCH. DST. ST. LOUIS CO.		2,735.86	$24,287	$184,009	$208,297

Buildings (PK only buildings are excluded.)	Grade Span	A. Membership *	B. Building Level Per-Pupil Federal	C. Building Level Per-Pupil State/Local	D. Building Level Per-Pupil Total (Sum of B+C)	E. Building Share of Central Per-Pupil Federal	F. Building Share of Central Per-Pupil State/Local	G. Building Share of Central Per-Pupil Total (Sum of E+F)	H. Total Expenditures Per-Pupil (Sum of D+G)
JUVENILE DETENTION CTR. (1015)	06 - 12	36.00	$40,157	$13,449	$53,607	$3,251	$29,281	$32,532	$86,139
HIRAM NEUWOEHNER (1059)	09 - 12	91.21	$5,958	$86,433	$92,391	$3,251	$29,281	$32,532	$124,923
SOUTHVIEW HIGH (1069)	09 - 12	72.06	$7,344	$80,537	$87,881	$3,251	$29,281	$32,532	$120,413
NORTHVIEW (1089)	09 - 12	137.12	$5,684	$69,851	$75,536	$3,251	$29,281	$32,532	$108,068
NORTH TECHNICAL (1100)	10 - 12	353.60	$10,481	$11,703	$22,184	$3,251	$29,281	$32,532	$54,716
SOUTH TECHNICAL (1150)	11 - 12	359.05	$8,895	$11,745	$20,641	$3,251	$29,281	$32,532	$53,173
ACKERMAN (4029)	K - 08	132.25	$20,598	$284,042	$304,640	$3,251	$29,281	$32,532	$337,172
LITZSINGER (4069)	K - 08	79.87	$8,095	$104,011	$112,106	$3,251	$29,281	$32,532	$144,638
SOUTHVIEW (4269)	K - 08	56.36	$9,581	$85,474	$95,055	$3,251	$29,281	$32,532	$127,587
EXTERNAL SITES (9990)	K - 12	1,418.34	$30,630	$240,086	$270,715	$3,251	$29,281	$32,532	$303,247

(Excluded expenditures include capital outlay, debt service, community services, non-instruction/support, adult education, and Title I expenditures. Impact aid is considered local expenditures.)

* Membership is the count of resident students in grades PK-12 taken on the last Wednesday in September who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Rules associated with the reporting of September Membership could result in an increased current expenditure amount per-pupil for buildings reporting Pre-Kindergarten students.

COVID-19

The District continues to navigate budgeting challenges stemming from the COVID-19 pandemic, including staff shortages and supply chain disruptions. With the expiration of federal COVID-19 relief

funding, SSD remains focused on maintaining a strong financial position while addressing ongoing operational challenges.

Legislation - SB727

During the prior year the Missouri General Assembly passed Senate Bill 727 (SB727), which contained many unfunded mandates regarding Missouri public education. Senate Bill 727 (SB 727) in Missouri, which was signed into law on May 7, 2024, is a comprehensive education bill that expands the Missouri Empowerment Scholarship Accounts (MOScholars) program, modifies provisions related to elementary and secondary education, and includes provisions for charter school expansion and teacher salary increases. The following list are all sections within SB727 affecting public education:

- Minimum School Term (Sections 160.011, 160.041, 163.021, 171.028, 171.031, 171.033, 1, And B)
- Charter Schools (Sections 160.400 And 160.415)
- Literacy Of Elementary School Students (Section 161.239)
- Missouri Course Access And Virtual School Program (Section 161.670)
- Family Paced Education (Fpe) Schools (Sections 161.670, 162.996, 166.700, 167.012, 167.013, 167.031, 167.061, 167.600, 167.619, 210.167, 210.211, 211.031, And 452.375)
- School Board Vacancies (Sections 162.471, 162.492, And 162.611)
- Weighted Average Daily Attendance (Section 163.011)
- Early Childhood Education Programs Operated By School Districts And Charter Schools (Section 163.018)
- Small Schools Grant (Section 163.044)
- School Districts' Local Effort Figures (Section 163.096)
- Minimum Teacher's Salary (Section 163.172)
- Compulsory School Attendance (Sections 167.031 And 595.209)
- School Attendance Officers (Section 167.071)
- Recovery High Schools (Section 167.850)
- Teacher Certification (Section 168.021)
- Hard-To-Staff Schools And Subject Areas (Section 168.110)
- Teacher Education Programs (Section 168.400)
- Career Ladder (Section 168.500)
- Psrs/Peers - Working After Retirement Limits (Sections 169.560 And 169.660)
- Suicide Prevention In Grades 7-12 (Section 170.048)
- Teacher Recruitment And Retention State Scholarship Program (Section 173.232)

Several of the above bulleted items will severely impact Missouri School Districts; however for SSD the main items include:

- Minimum School Term - SSD already maintains a calendar of 169 days although SSD is held harmless in the formula calculation so the increased percentage benefits don’t apply
- Weighted Average Daily Attendance - the State Aid calculation is now including Average Membership in the calculator and since the MO DESE doesn’t have a calculator designed for SSD then it is up to District staff to determine the impact of these changes on its State Aid; as the

District is held harmless on the State Aid formula calculation there is no identified impact at this time;

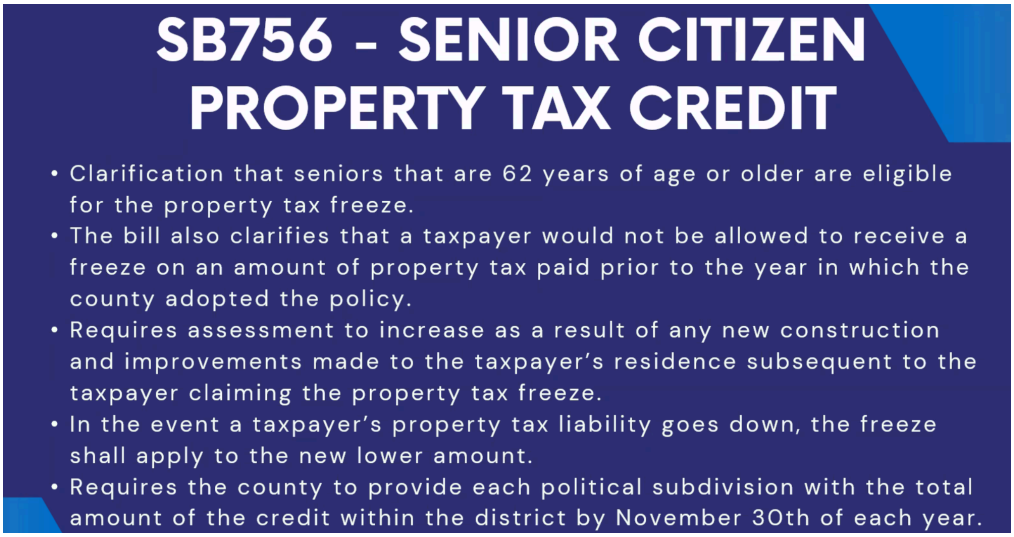
- Local Effort figures - these updated figures again impact the State Aid formula calculation but the impact is not determinable at this time;
- Teacher certification and Hard-to-Staff areas - creates additional pathways for teachers teaching in areas that have been difficult to fill and in addition it helps ensure that teachers with certifications are teaching in front of our students;
- Working after Retirement limits - increases SSD's ability to utilize retirees in place of contracting with agencies for full-time substitutes

Legislation - Open Enrollment

During the current legislative session, the General Assembly is working on an Open Enrollment bill. As SSD provides special education services to all of St. Louis county, the majority of the impact of this bill would result in students transferring in from the City of St. Louis public schools or adjacent counties. The impact of this potential legislative change is unclear at this time. If current wording is approved and "If such student receives fifty percent or more of his or her instruction from the special school district, the special school district shall, in lieu of the nonresident LEA, receive all state and local aid for such student;" then SSD could potentially only receive $6,917 of State Aid for each nonresident student. SSD currently spends approximately $32,554 per pupil, which begs the question as to who is funding the remainder of the expenses for special education services to students.

Legislation - Senior Property Tax Freeze

And finally, during the previous legislative session a bill was signed by the Governor allowing counties to adopt a senior property tax freeze. St. Louis county did approve such a freeze and has been working on implementing the policies and processes along with it. St. Louis County is accepting applications from seniors through June 30, 2025. Since statutes require public school districts to adopt a budget prior to June 30, this means that SSD will not know the result of all of these applications until after their FY26 budget is approved. This legislation and implementation truly has an unknown impact on the District's financial situation regarding property taxes, which is 57% of the District's revenue budget.



Righting the Ship Plan

SSD is implementing Righting the Ship, a comprehensive plan to address the District's declining fund balance and reinforce the District's commitment to student achievement. Since taking office in October 2023, Superintendent Dr. Michael Maclin has led a thorough review of District operations and finances to ensure SSD remains financially sustainable while continuing to meet the diverse needs of students across the county.

For the 2024-25 fiscal year, SSD initially faced a $74.8 million budget deficit, driven by rising costs, the expiration of pandemic-related ADA provisions in the state funding formula, increased expenditures, providing competitive staff compensation, and the need for operational efficiency. However, proactive measures under the Righting the Ship plan have already reduced the deficit to $48.5 million.

The plan aims to stabilize the District's fund balance by 2028-29, bringing it to 30-35%, which is enough to cover four to five months of expenses. Without these corrective actions, the fund balance would be depleted by 2028-29. Righting the Ship ensures SSD remains on a sustainable financial path while prioritizing resources that directly support students and staff. There are three primary Goals of Righting the Ship.



"Our top priority remains ensuring the best possible educational experience for our students as we move forward with Righting the Ship.

By making strategic adjustments now, we're building a stronger foundation for long-term sustainability and success in the future."

- Dr. Michael Maclin, SSD Superintendent

Capital Projects Reallocation

A key element of the Righting the Ship plan is the strategic reallocation of capital project funds to support the District's general operating budget. Traditionally, SSD allocates seven cents to its capital projects fund each year for building maintenance and improvements. Under the plan, this allocation is adjusted to three cents, with the remaining four cents redirected to the general operating fund, adding approximately $13.4 million in revenue.

With SSD's facilities currently in good condition, fewer capital projects were planned for the 2024-25 fiscal year, freeing additional funds for operational needs. As a result, SSD allocated an additional $16 million from capital project funds to the general operating budget. Funding for capital projects will be reassessed annually to ensure SSD's facilities remain well-maintained while balancing financial stability.

Comprehensive Staffing Plan

As part of the Righting the Ship plan, SSD is implementing a five-year comprehensive staffing strategy to right-size and reallocate personnel, ensuring resources are directed where they are needed most. This process includes a careful review of existing staffing structures to streamline costs while maintaining essential positions that directly support students.

An imbalance in staffing distribution currently limits SSD's ability to meet student needs equitably across the county. To address this, the District has enacted a hiring pause for the 2024-25 school year, allowing only essential positions to be filled. During this period, qualified substitute personnel will be used to maintain continuity of services while SSD evaluates where new hires can have the greatest impact. Additionally, the plan for FY26 includes reallocating existing staff—including teachers, administrators, and support personnel—to address shortages and create a more balanced, responsive

educational environment. This strategic realignment will ensure skilled staff are placed where they are needed most, allowing SSD to better support students while maintaining operational efficiency.

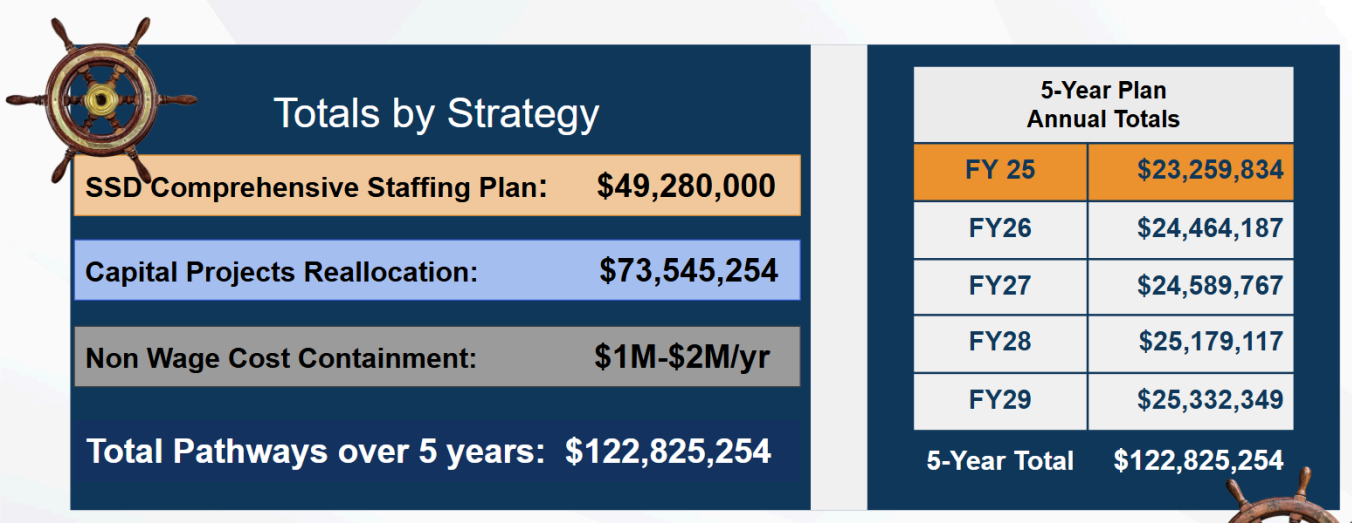
By carefully evaluating and adjusting staffing, SSD remains committed to strengthening student support, optimizing resources, and ensuring long-term fiscal sustainability.

Non-Wage Cost Containment

Another aspect of the Righting the Ship plan is non-wage cost containment strategies to strengthen financial sustainability while prioritizing student needs. The District will closely evaluate operational expenses, including supplies and services, to identify opportunities for savings. Any captured savings will be redirected to classroom instruction, educational resources, and student support systems.

By adopting prudent fiscal measures, SSD can maintain educational quality, ease budgetary pressures, and allocate more resources directly to student programs and services.

Anticipated Results of Righting the Ship



5-Year Plan Annual Totals	
FY 25	$23,259,834
FY26	$24,464,187
FY27	$24,589,767
FY28	$25,179,117
FY29	$25,332,349
5-Year Total	$122,825,254

District Policies and Regulations

Policy DB - Annual Budget

One of the board's primary responsibilities is to secure adequate funds to conduct a quality education program in the district. The annual district budget is a written document presenting the board's plan for allocation of the available financial resources to sustain and improve the educational function of the district. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the district. The annual budget governs the expenditures and obligation of all funds for the district. No funds may be spent which are not authorized by the annual budget.

The annual budget document will present a completed financial plan for the ensuing fiscal year and will meet all statutory requirements. In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the fiscal year.

The board designates the superintendent to serve as the district budget officer. The superintendent/ designee will establish procedures for budget development, management, and reporting, will direct the planning and preparation of the budget, and will submit it to the board for approval. Requirements for doing so are listed in regulation DB-R.

Final budget approval authority rests with the Governing Council, which must work with the board to resolve any differences and adopt a budget by June 30 prior to the beginning of the next fiscal year.

The board may revise the proposed budget prior to adoption and may make additional revisions, as necessary, throughout the year. Should the adopted budget require an increase in the tax levy above the authorized level that the board may levy, the tax levy increase shall be presented to the voters for approval. The budget shall be appropriately adjusted if the voters fail to pass the tax levy increase. The board will conduct at least one public hearing regarding the proposed budget and taxation rate. The Governing Council must approve all budget revisions.

Date Adopted: June 23, 1971

Date Revised: January 9, 2018

Policy DBC – Fund Balance

This policy establishes guidelines to be used during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls.

The policy is based upon a long-term perspective with a commitment to keeping the district in a strong fiscal position that will allow it to better deal with negative economic trends.

Background- Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all governments that report governmental funds. It establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

GASB 54 establishes five fund balance categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned.

Non-spendable Fund Balance - Consists of funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted Fund Balance - Consists of funds that are mandated for a specific purpose by external parties, constitutional provisions, or enabling legislation (e.g. Debt Service Fund).

Committed Fund Balance - Consists of funds that are set aside for a specific purpose by the district's highest level of decision-making authority. Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance - Consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision-making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned Fund Balance - Consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Actions leading to Restricted, Committed, and Assigned Fund Balances- The board of education has the authority to set aside funds for a specific purpose. Commitments are authorized by the board based on fund placement in the original adopted and later revised budget, as well as by board resolution. The passage of a resolution must take place prior to June 30 of the applicable fiscal year. If the actual amount of the commitment is not available by June 30, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available.

Upon adoption of a budget where fund balance is used as a source to balance the budget, the chief financial officer (CFO) shall record the amount as Assigned Fund Balance.

The board delegates the authority to assign amounts for specific purpose(s) to the superintendent or designee.

Order of Spending- When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it.

When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

Minimum Unrestricted Fund Balance- The board recognizes that the maintenance of a fund balance is essential to provide for unforeseen expenses or emergencies and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations. By maintaining an appropriate fund balance, the district can avoid excessive short- term borrowing and the related interest expense, accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs, and demonstrate financial stability necessary to preserve or enhance its bond rating, thereby lowering debt issuance costs.

The undesignated fund balance in the operating funds will be maintained at a level sufficient to provide the resources required to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources.

As part of the annual budget process, the superintendent or designee will estimate the surplus or deficit for the current year and prepare a projection of the year-end undesignated fund balance. Such projection will include an analysis of trends in fund balance levels on an historical and future projection basis. This will also include completing the fund balance analysis worksheet developed by the Department of Elementary and Secondary Education (DESE) to determine the recommended fund balance for the district based upon the previous year's annual secretary of the board report (ASBR). If the fund balance is below the recommended level as determined by the fund balance analysis, the board will develop a plan to replenish the fund balance to the recommended threshold within two years.

The board will annually review the district fund balance, and this policy will be reviewed by the audit committee every three years following adoption or sooner at the direction of the board.

Date Adopted: October 11, 2011

Date Revised: October 22, 2024

Policy DBH – Budget Adoption Procedures

Each year before April 1, the superintendent will submit to the board for its consideration a detailed budget that shows estimates of income and expenditures for the fiscal year beginning the following July 1. The board may accept, reject, or modify the budget or may request the superintendent to prepare revisions. The board will adopt a proposed budget and submit it to the Governing Council for consideration under the provisions of Section 162.856 RSMo.

Final budget approval authority rests with the Governing Council which must work with the board to resolve any differences and adopt a budget by June 30, prior to the beginning of the next fiscal year.

Before the adoption of the final budget, the board will conduct at least one public hearing, at which time the superintendent and board members will explain the proposed budget and taxation items. No action on any part of the budget will be taken at this meeting. The announcement of the hearing will conform to the following guidelines:

Public notice of the hearing will be given by either publishing a notice in a newspaper of general circulation or by posting a notice in at least three public places within the district, at least seven days prior to the hearing.

The notice will include the date, time, and place of the hearing and will indicate where a copy of the proposed budget is available for public inspection.

The notice will also include information relative to the assessed valuation and proposed taxation rate.

Date Adopted: December 14, 1984

Date Revised: January 24, 2023

Internal Controls

In 1992, the Committee of Sponsoring Organizations (COSO) of the National Commission on Fraudulent Financial Reporting published a document called Internal Control – Integrated Framework, which defined internal control as "a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives". According to COSO, the three primary objectives of an internal control system are to ensure:

1. Effectiveness and efficiency of operations.
2. Accurate financial reporting.
3. Compliance with laws and regulations.

Internal control is a management process to assist a school district in achieving the educational objectives adopted by the school board. This management control system should include procedures and policies to help ensure resources are guarded against waste, loss and misuse; that reliable data is obtained, maintained, and fairly disclosed in financial statements and other reports; and resource use is consistent with laws, regulations, and policies.

Everyone in the District has some role to play in the organization's internal control system.

Superintendent: The Superintendent has the ultimate responsibility and "ownership" of the internal control system since they are viewed as the person responsible for the daily operations of a school district. The individual in this role sets the tone at the top that affects the integrity and ethics and other factors that create the positive control environment needed for the internal control system to thrive. Aside from setting the tone at the top, much of the day-to-day operation of the control system is delegated to other senior managers in the district, under the leadership of the Superintendent.

Chief Financial Officer (CFO): Much of the internal control structure flows through the accounting and finance area of the District under the leadership of the CFO, particularly controls over financial reporting. The CFO should be able to convey the completeness, accuracy, validity, and maintenance of the system of internal control over financial reporting since all three of the COSO primary objectives fall mostly under the CFO's purview.

Director of Finance: Serving as the District's internal auditor, much of the basics of the control system come under the domain of this position. It is key that the Director of Finance understands the need for the internal control system, is committed to the system, and communicates the importance of the system to all people in the accounting organization. Further, the Director of Finance must demonstrate respect for the system through his or her actions. It is beneficial to have a degreed accountant or Certified Public

Accountant in this position due to the fact that it adds due diligence, credibility, and ethical decision-making to the importance of adhering to the internal control system.

Accounting Manager: Many of the segregation of duties falls under the purview of this position since it is primarily responsible for providing supervision and management of the accounting functions including maintaining general accounting procedures and reporting monthly and annual District financial results in compliance with the Missouri Department of Elementary and Secondary Education financial regulations and Board of Education policies. This position also helps perform financial and budget analyses and investigates and resolves issues.

Board of Education: A strong, active board is necessary. This is particularly important when the organization is controlled by an executive or management team with tight reins over the organization and the people within the organization. The board should recognize that its scope of oversight of the internal control system applies to all the three major areas of control: over operations, over compliance with laws and regulations, and over financial reporting.

All other personnel: The internal control system is only as effective as the employees throughout the District who must comply with it. Employees throughout the organization should understand their role in internal control and the importance of supporting the system through their own actions and encouraging respect of the system by their colleagues throughout the District.

Financial Section

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Budgetary Goals

The FY26 Preliminary Budget projects a deficit of $36 million in the operating funds (General and Special Revenue Funds). Although the FY26 budget has a deficit, there are many variables that can still impact the ultimate deficit. The District continues to be conservative in its revenue and expenditure estimates to account for potential fluctuations.

Each year, SSD carefully monitors budget changes and their impact on the fund balance, ensuring it does not fall below the target percentage. As part of this effort, the District is revising its policies and has established a formal fund balance policy to strengthen financial oversight and long-term stability.

DBC - Fund Balance policy

The undesignated fund balance in the operating funds will be maintained at a level sufficient to provide the resources required to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources.

As part of the annual budget process, the superintendent or designee will estimate the surplus or deficit for the current year and prepare a projection of the year-end undesignated fund balance. Such projection will include an analysis of trends in fund balance levels on an historical and future projection basis. This will also include completing the fund balance analysis worksheet developed by the Department of Elementary and Secondary Education (DESE) to determine the recommended fund balance for the district based upon the previous year's annual secretary of the board report (ASBR). If the fund balance is below the recommended level as determined by the fund balance analysis, the board will develop a plan to replenish the fund balance to the recommended threshold within two years.

The board will annually review the district fund balance, and this policy will be reviewed by the finance committee every three years following adoption or sooner at the direction of the board.

Budget Considerations

The SSD Finance Department carefully evaluated all budget requests, balancing anticipated revenue sources while ensuring alignment with the District's vision—that all students reach their full potential in life and learning.

Key budget considerations include:

- Advancing Strategic Goals – The budget is designed to support the Board of Education's Strategic Plan and Comprehensive School Improvement plan goals.
- Employee Compensation – The budget provides a salary increase for certified staff and support and professional staff, based on negotiated agreements with SSD's employee bargaining units.
- Operational Support – Funding is allocated for critical support services, including contracted Food and Nutrition Services and the District's student transportation system, which includes both District-operated and contracted services.
- Capital Improvements – The budget includes capital expenditures for facility renovations and infrastructure improvements to maintain and enhance SSD's learning environments.

Legislature Completes Budget

With just a few hours to spare before the 6pm deadline on Friday, May 9th, the Missouri House and Senate completed work on the 2025-26 fiscal year's operating budget. After several days of behind the scene negotiating and public jockeying, the final version of the state budget fully funds the state foundation formula at the adequacy target of $7,145 per student. This was a priority of the Senate and specifically Sen. Lincoln Hough (R - Springfield). However, the $50 million in general revenue for the Missouri Empowerment Scholarship Accounts which had been removed by the Senate, was included in the final budget, giving Governor Mike Kehoe one of his top priorities.

The action on these two big ticket items come in conjunction with previous agreements between the House, Senate and Governor to fully fund other items like school transportation, career ladder, and minimum teacher salary grants.

With the budget now complete, budget bills now move to the Governor for his consideration where, over the coming weeks, he may consider any vetoes, including line-item vetoes, prior to July 1st, when the state's fiscal year begins.

With the budget complete, attention now turns to other high-profile legislative priorities, including open enrollment, minimum wage, and abortion. Other topics worth watching in the final weeks include: education omnibus legislation (like SB 68), property tax changes, subsidies to assist the Kansas City

region to keep the Chiefs and Royals in the state of Missouri, a capital improvements funding bill that was not included in budget actions last week.

Prior to that On April 15, 2025, the Missouri Senate Appropriations Committee, under the leadership of Chairman Lincoln Hough, took a decisive step in shaping the state's education budget by allocating an additional $300 million to fully fund the public school foundation formula, aligning with the state adequacy target of $7,145 per student. This move, which contrasts with Governor Mike Kehoe's January budget proposal and the Missouri House's plan, both of which funded a lower target of $6,760, underscores a commitment to meeting statutory obligations for public education. The following day, the committee stripped $50 million in general revenue intended for the Missouri Empowerment Scholarship Accounts (MoScholars) program, a voucher initiative meant to be funded through donations and tax credits. For Missouri school leaders and administrators, these actions signal a prioritization of public education resources, offering stability and increased funding to address critical needs like teacher salaries and rural school support.

The decision to fully fund the foundation formula addresses long-standing concerns about underfunding in Missouri's public schools, particularly as inflation and rising costs have strained district budgets. The additional $300 million will enable schools to meet the state's adequacy target, calculated based on high-performing districts' per-student spending, ensuring equitable distribution of funds to support students with disabilities and those from low-income households. Conversely, the defunding of the MoScholars program, which Kehoe championed to expand private school access, reflects skepticism about diverting public funds to private institutions, especially given the program's failure to attract expected donations.

Revenue and Expenditure Trends and Projections

SSD's finances are influenced by national and state economic trends, requiring a conservative approach to FY26 revenue budget assumptions. The District aims to maintain a 30-35% fund balance to ensure sufficient cash flow from July 1 to December 15, before property tax revenues arrive in December and January. Administration remains committed to balancing the budget through careful expenditure management, ensuring financial stability while meeting the District's operational and educational needs.

Revenue Assumptions and Significant Trends

SSD's major revenue sources include local property and sales taxes, and state funding through the foundation formula/state aid. The District receives most of its property tax revenue between December 15 and January 31 each fiscal year, as property taxes are due by December 31. The District must maintain a sufficient fund balance at the start of each calendar year to pay for ongoing expenses until the next round of property tax payments arrives. This ensures SSD can operate smoothly without financial shortfalls or delays in funding essential services.

For FY26, local revenue projections reflect an increase in property tax revenue, as 2025 is a reassessment year. As of March 2025, the District's assessed valuation totaled $40 billion, reflecting a 15% increase over the prior year. A portion of the District's tax rate is levied in each of its major funds.

SSD's second-largest revenue source is state aid, distributed through Missouri's foundation formula, which consists of Basic Formula funding and the Classroom Trust Fund (funded by gaming revenue). The Missouri General Assembly has committed to fully funding the state aid formula, and the Classroom Trust Fund is recovering from COVID-19-related declines. Historically, SSD was classified as a hold harmless district, it was less affected by minor changes in the formula. However, if the Missouri State Legislature funds the State Adequacy Target (SAT), a key factor in the Basic Formula calculation, at $7,145; this will result in SSD now being on the formula. But if the Governor's budget recommendation is approved (at the amount that is included in the budget at $6,760), then the budget for Basic Formula will remain relatively flat. A detailed Basic Formula calculation is available in the Informational Section of the budget.

Another significant revenue source for SSD is Proposition C, a statewide sales tax distributed based on the prior year's weighted average daily attendance. While classified as a local revenue source, the funds are collected at the state level. Sales tax revenue is projected to increase for FY26.

Expenditure Assumptions and Significant Trends

General Fund (GF) & Special Revenue Fund (SRF)

- The District's staffing for FY26 is decreasing due to reallocation of staff to ensure equitable services to our students across our partner districts.

- Salaries were negotiated with the teachers union for FY26, while all other union groups are moving within their previously negotiated schedules.
- Benefit costs are expected to increase, but the District is working to minimize the impact on employees. The unknown impact of GLP-1's on the District insurance plan is weighing heavy on its Self-Insurance Fund.

Capital Projects and Bond Fund (CPF)

SSD will continue to allocate a portion of the District's tax levy to the Capital Projects Fund (CPF) to support operational capital needs. If CPF funds are insufficient to cover project costs, additional funds may be transferred from the General Fund as needed. The District has completed a 10-year facilities plan which will be used and cascaded to help determine the amount of the tax levy needed to fund FY26 expenditures and beyond. The Capital Projects Fund also accounts for the District's certificates of participation that were issued in 2020 and 2022 and is governed by the District's Educational Facilities Authority. These payments must be made from the Capital Projects Fund.

Debt Service Fund (DSF)

SSD does not have a Debt Service levy because it has no general obligation bonded debt and does not anticipate issuing bonds in the near future.

Revenue Highlights

- Property taxes are based on the Projected Tax Rate calculation of a $0.8595 tax rate
    - FY26 is based on calendar year 2025 being a reassessment year
    - 15% increase in assessed values due to reassessment
    - District assessed value is now over $40 billion
- Prop C/Sales Taxes are based on prior year weighted average daily attendance at a per pupil rate of $1,495
- For the Basic Formula calculation in FY26, the following variables are included:
    - Basic Formula (State Aid) is calculated based on a State Adequacy Target (SAT) of $6,760 and a Dollar Value Modifier of 1.088
        - However, If the General Assembly funds the SAT at $7,145, then FY26 will be the first year that SSD will be on the Formula and not Held Harmless
            - FY 2006 Modified per 2005-06 Weighted ADA = $6,917
            - Estimated FY26 payment Weighted ADA = $7,145
    - Classroom Trust Fund/Gaming revenue is based on a projected $576 per prior year weighted average daily attendance

The Fund Forecasts include the following assumptions:

- Local revenues are projected to increase 1% due to the unknown impact of the Senior Property Tax Freeze in St. Louis County
- County revenues are projected to remain flat each year
- State revenues are projected to increase 1% due to the challenges with funding education based on State Income Tax cuts, ability to fund the State Adequacy Target, inability to fund the mandates from SB 727
- Federal revenues are assumed to remain flat for each year

Revenue Discussion

Local Revenue

SSD's number one source of revenue is derived from the property tax assessed on real and personal property. Every two years, the St. Louis County Assessor's office reassesses values within the Special School District. The District's assessed valuation is estimated to grow 15+% for FY26 due to calendar year 2025 being a reassessment year and the fact that the March 2025 Assessed Valuation increased $5,245,970,850. The current property tax revenue budget in its General and Special Revenue funds is approximately $329 million.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. The District's prior year weighted average daily attendance (WADA) is approximately 6,107.79. The state distribution rate projected for FY26 is $1,495 per WADA; the District is budgeting $1,495 per WADA based on the strong sales tax collection rate in FY 2025. The District projects the FY26 sales tax revenue to be approximately $9.1 million in the General and Special Revenue funds.

The District receives most of its money between December 15 and January 31 of each fiscal year from property taxes that become due and payable on December 31. The District uses these revenues throughout the calendar year, so there is a larger fund balance during the first half of each calendar year. These funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. The Federal Reserve has recently started decreasing the federal funds target rate due to the economic impacts of inflation and the recently imposed tariffs. The District is budgeting $8M for earnings on investments in the General and Special Revenue Funds primarily due to the investment strategy to invest some of its funds out to a longer term taking advantage of higher interest rates knowing that the Federal Reserve will continue to reduce the federal funds target rate conversely affecting the short term rates. Investment earnings are also impacted by a lower fund balance and amount of funds to invest.

The District also receives a significant amount of money in M & M Surtax revenue. M & M Surtax is a replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax. This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax. M & M is collected only on commercial real property assessed valuation. The District is budgeting $8.8 million for M & M Surtax in the General and Special Revenue Funds.

County Revenue

There are two primary sources of county revenue for the District, fines and utility taxes. The FY26 budget estimates fines revenue of $29,000. The District projects utility taxes for FY26 to be $4.8 million. These revenues are amounts derived from county average levy amounts for school purposes, capital project purposes and other purposes (debt service) on the assessed valuation of railroad and

utility properties assessed by the state. This includes private car tax as well as delinquent and protested State Assessed Utility Taxes.

State Revenue

The District's second largest revenue source is the state of Missouri's Basic Foundation Formula for education. Missouri's Basic Foundation Formula consists of two revenue sources, Basic Formula and the Classroom Trust Fund. The Basic Formula is funded through the state's general revenue; the Classroom Trust Fund is funded through gaming proceeds, with the revenue distributed to school districts through the formula. The FY26 budget projects state Basic Formula revenue to be about $49 million with a projected $960,000 in Classroom Trust Fund revenue.

Transportation aid is another large source of revenue from the state. State transportation aid is allocated to school districts based on a complicated formula created by the General Assembly. For the past couple years the state has funded transportation at 100% and the expectation is that the General Assembly will also appropriate similar transportation funding for FY26. The District anticipates receiving $24.1 million in transportation revenue for FY26.

Federal Revenue

Most of the revenue received from the federal government is grant related. The District receives funds for Medicaid, IDEA, and ECSE. Medicaid revenues are amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. IDEA revenues are entitlement amounts received through the Individuals with Disabilities Education Act grant for providing special education and related services to students with disabilities. ECSE revenues are amounts received through the state for early childhood special education programs. Medicaid funding is projected to be $20 million; while IDEA monies are budgeted at $41.7 million and ECSE is budgeted at $4.7 million for FY26.

The District operates its School Breakfast and Lunch program under the Community Eligibility Provision (CEP) for most of its buildings, which is a non-pricing meal service option for schools and school districts in low-income areas. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, schools that adopt CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). The District is budgeting approximately $560,000 in School Breakfast, Lunch and Snack revenues.

The federal budget year runs October 1 – September 30; federal funding is typically not finalized until well after the Board has adopted the Annual Budget.

Non-Current and Other Revenue

In FY26, the Special School District is projecting revenue of $6.6 million primarily reflecting reimbursements from billbacks and payments for contracted educational services provided to other local education agencies (LEAs).

Billbacks represent the District's recoupment of costs associated with providing specialized instructional support, staff, or other educational resources that directly serve students from outside LEAs. These services are tailored to meet the unique needs of students with disabilities and are consistent with the District's mission of supporting inclusive, high-quality special education across the region.

The $6.6 million budgeted for FY26 reflects ongoing collaborative partnerships with neighboring school districts, wherein Special School District continues to act as a regional leader in delivering specialized expertise and services. This revenue stream, while not classified as current operating revenue, plays a vital role in supporting the sustainability of these programs and ensures the District can continue to offer high-impact services without placing additional strain on its core funding sources. The Missouri Department of Elementary & Secondary Education pays Basic Formula and Sales Tax revenue to the LEAs. SSD bills the LEA's for our portion of the Basic Formula and Sales Tax revenue; this is for the students who receive the majority of their services from SSD. This is budgeted at $6.2 million.

Revenues and Expenditures by Fund

All Funds

Total revenue for FY26 is projected to be $579,598,108, while budgeted expenditures total $619,575,882. The chart below illustrates the distribution of revenues and expenditures by source, as well as expenditures by object.

Various factors across all funds contribute to an All Funds deficit of $39,977,774, which is examined in detail throughout this budget document.

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Amended Budget	2025-2026 Preliminary Budget	$ Change	% Change
Revenue:								
	Local	$ 314,116,339	$ 346,612,667	$ 354,655,625	$ 360,741,500	$ 365,306,326	$ 4,564,826	1.27%
	County	$ 5,040,999	$ 5,322,310	$ 5,169,841	$ 5,088,707	$ 4,859,000	$ (229,707)	-4.51%
	State	$ 105,676,415	$ 118,615,985	$ 124,584,841	$ 131,956,814	$ 132,652,093	$ 695,279	0.53%
	Federal	$ 59,863,832	$ 70,733,836	$ 70,496,936	$ 71,128,632	$ 70,080,689	$ (1,047,943)	-1.47%
	Non-Current	$ 25,388	$ 9,146	$ 16,721	$ -	$ -	$ -	
	Contracted Services	$ 6,525,436	$ 6,201,713	$ 6,411,106	$ 6,700,000	$ 6,700,000	$ -	
Total Revenues		**$ 491,248,409**	**$ 547,495,657**	**$ 561,335,070**	**$ 575,615,653**	**$ 579,598,108**	**$ 3,982,455**	**0.69%**
Expenditures:								
	Salaries	$ 308,829,673	$ 319,080,384	$ 375,334,474	$ 394,790,509	$ 392,350,574	$ (2,439,935)	-0.62%
	Benefits	$ 108,116,321	$ 117,193,882	$ 130,278,616	$ 139,457,525	$ 140,203,817	$ 746,292	0.54%
	Purchased Services	$ 35,254,784	$ 46,265,609	$ 59,125,763	$ 62,499,047	$ 51,666,337	$ (10,832,710)	-17.33%
	Supplies	$ 13,756,420	$ 14,825,285	$ 16,018,048	$ 20,300,141	$ 19,433,548	$ (866,593)	-4.27%
	Capital Outlay	$ 21,213,724	$ 16,891,943	$ 14,152,730	$ 12,956,586	$ 11,568,040	$ (1,388,546)	-10.72%
	Other	$ 3,300,159	$ 3,607,364	$ 3,609,026	$ 4,375,005	$ 4,353,566	$ (21,439)	-0.49%
Total Expenditures		**$ 490,471,081**	**$ 517,864,467**	**$ 598,518,657**	**$ 634,378,813**	**$ 619,575,882**	**$ (14,802,931)**	**-2.33%**
Yearly Increase (Decrease)		***$ 777,328***	***$ 29,631,190***	***$ (37,183,587)***	***$ (58,763,160)***	***$ (39,977,774)***		
Fund Balance - July 1		**$ 340,753,369**	**$ 341,530,697**	**$ 371,161,887**	**$ 333,978,300**	**$ 275,215,141**		
Fund Balance - June 30		**$ 341,530,697**	**$ 371,161,887**	**$ 333,978,300**	**$ 275,215,140**	**$ 235,237,367**		

Budget - Operating Funds

General (Incidental) and Special Revenue (Teachers') Funds Only

For financial reporting, SSD combines the General Fund and Special Revenue Fund as operating funds to provide a clearer picture of the District's financial condition. The General Fund covers most operational activities, including non-certificated salaries and benefits, while the Special Revenue Fund accounts for all certificated salaries and benefits. Reporting these funds together offers the most comprehensive view of the District's overall financial health.

For FY26, the General and Special Revenue (Teachers') Fund is showing a deficit of $36,308,994.

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Preliminary Budget	$ Change	% Change
Revenue:								
Local	$ 295,949,620	$ 324,382,466	$ 328,511,152	$ 345,238,972	$ 353,805,348	$ 353,333,204	$ (472,144)	-0.13%
County	$ 4,734,812	$ 4,948,770	$ 4,753,947	$ 4,879,961	$ 4,983,815	$ 4,690,296	$ (293,519)	-5.89%
State	$ 105,560,508	$ 118,464,658	$ 124,345,101	$ 116,747,501	$ 131,945,814	$ 132,641,093	$ 695,279	0.53%
Federal	$ 59,748,854	$ 69,234,075	$ 68,566,778	$ 71,115,773	$ 71,053,632	$ 70,005,689	$ (1,047,943)	-1.47%
Non-Current	$ 25,388	$ 9,146	$ 16,721	$ -	$ -	$ -	$ -	
Contracted Services	$ 6,496,192	$ 6,098,039	$ 6,411,106	$ 6,675,000	$ 6,675,000	$ 6,675,000	$ -	
Total Revenues	**$ 472,515,375**	**$ 523,137,154**	**$ 532,604,806**	**$ 544,657,207**	**$ 568,463,609**	**$ 567,345,282**	**$ (1,118,327)**	**-0.20%**
Expenditures:								
Salaries	$ 308,829,673	$ 319,080,384	$ 375,334,474	$ 399,103,816	$ 394,790,509	$ 392,350,574	$ (2,439,935)	-0.62%
Benefits	$ 108,116,321	$ 117,193,882	$ 130,278,616	$ 140,332,361	$ 139,457,525	$ 140,203,817	$ 746,292	0.54%
Purchased Services	$ 35,254,784	$ 46,265,609	$ 59,125,763	$ 60,989,200	$ 62,499,047	$ 51,666,337	$ (10,832,710)	-17.33%
Supplies	$ 13,756,420	$ 14,825,285	$ 16,018,048	$ 19,114,570	$ 20,300,141	$ 19,433,548	$ (866,593)	-4.27%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Expenditures	**$ 465,957,198**	**$ 497,365,160**	**$ 580,756,901**	**$ 619,539,947**	**$ 617,047,222**	**$ 603,654,276**	**$ (13,392,946)**	**-2.17%**
Yearly Increase (Decrease)	***$ 6,558,177***	***$ 25,771,994***	***$ (48,152,096)***	***$ (74,882,740)***	***$ (48,583,613)***	***$ (36,308,994)***		
Transfer to Capital Projects	**$ -**	**$ -**	**$ -**	**$ (2,126,838)**	**$ -**	**$ -**		
Fund Balance - July 1	**$ 330,768,851**	**$ 337,327,028**	**$ 363,099,022**	**$ 317,972,000**	**$ 314,946,926**	**$ 266,363,313**		
Fund Balance - June 30	**$ 337,327,028**	**$ 363,099,022**	**$ 314,946,926**	**$ 240,962,422**	**$ 266,363,313**	**$ 230,054,319**		
Fund Balance %	72.39%	73.00%	54.23%	38.89%	43.17%	38.11%		

Operating Funds - Forecast

The increases in Forecast expenditures are primarily attributable to projected benefit increases. The primary focus remains ensuring the District's fiscal stability. The District presents the General and Special Revenue funds together as operating funds for financial reporting. The General Fund accounts for most operational activity as well as non-certificated salaries and benefits, while the Special Revenue Fund accounts for all certificated salaries and benefits. Therefore, the reporting of these two funds together provide the best information about the District's financial condition.

Salary and Benefit Projections

- Future salary increases will be determined through the negotiations process, though projections assume minimal increases beyond FY26.
- Benefit costs are expected to rise, primarily due to increasing medical insurance expenses and the coverage of GLP-1's. The District will strive to minimize the impact on employees.

Fund Transfers and Fiscal Stability

- Levy authority is retained in the General Fund.
- If necessary, funds can be transferred from the General Fund to the Teachers' Fund at the end of the fiscal year to cover any negative balances.
- Forecasted expenditure increases are primarily due to rising benefit costs, with the District's main focus remaining on fiscal stability.

Forecast - Operating Funds

General (Incidental) and Special Revenue (Teachers') Funds Only

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Amended Budget	2025-2026 Preliminary Budget	2026-2027 Forecast		2027-2028 Forecast		2028-2029 Forecast	
Revenue:												
Local	$ 295,949,620	$ 324,382,466	$ 328,511,152	$ 345,238,972	$ 353,805,348	$ 353,333,204	$ 356,866,536	1.0%	$ 360,435,201	1.0%	$ 364,039,553	1.0%
County	$ 4,734,812	$ 4,948,770	$ 4,753,947	$ 4,879,961	$ 4,983,815	$ 4,690,296	$ 4,690,296	0.0%	$ 4,690,296	0.0%	$ 4,690,296	0.0%
State	$ 105,560,508	$ 118,464,658	$ 124,345,101	$ 116,747,501	$ 131,945,814	$ 132,641,093	$ 133,967,504	1.0%	$ 133,967,504	0.0%	$ 135,307,179	1.0%
Federal	$ 59,748,854	$ 69,234,075	$ 68,566,778	$ 71,115,773	$ 71,053,632	$ 70,005,689	$ 70,005,689	0.0%	$ 70,005,689	0.0%	$ 70,005,689	0.0%
Non-Current	$ 25,388	$ 9,146	$ 16,721	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%
Other	$ 6,496,192	$ 6,098,039	$ 6,411,106	$ 6,675,000	$ 6,675,000	$ 6,675,000	$ 6,675,000	0.0%	$ 6,675,000	0.0%	$ 6,675,000	0.0%
Total Revenues	**$ 472,515,375**	**$ 523,137,154**	**$ 532,604,806**	**$ 544,657,207**	**$ 568,463,609**	**$ 567,345,282**	**$ 572,205,025**	**0.9%**	**$ 575,773,690**	**0.6%**	**$ 580,717,717**	**0.9%**
Expenditures:												
Salaries	$ 308,829,673	$ 319,080,384	$ 375,334,474	$ 399,103,816	$ 394,790,509	$ 392,350,574	$ 380,580,057	-3.0%	$ 371,065,555	-2.5%	$ 361,788,916	-2.5%
Benefits	$ 108,116,321	$ 117,193,882	$ 130,278,616	$ 140,332,361	$ 139,457,525	$ 140,203,817	$ 136,698,722	-2.5%	$ 138,065,709	1.0%	$ 139,446,366	1.0%
Purchased Services	$ 35,254,784	$ 46,265,609	$ 59,125,763	$ 60,989,200	$ 62,499,047	$ 51,666,337	$ 51,666,337	0.0%	$ 52,183,000	1.0%	$ 52,704,830	1.0%
Supplies	$ 13,756,420	$ 14,825,285	$ 16,018,048	$ 19,114,570	$ 20,300,141	$ 19,433,548	$ 19,044,877	-2.0%	$ 19,235,326	1.0%	$ 19,427,679	1.0%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%	$ -	0.0%
Total Expenditures	**$ 465,957,198**	**$ 497,365,160**	**$ 580,756,901**	**$ 619,539,947**	**$ 617,047,222**	**$ 603,654,276**	**$ 587,989,992**		**$ 580,549,590**		**$ 573,367,792**	
Yearly Increase (Decrease)	***$ 6,558,177***	***$ 25,771,994***	***$ (48,152,096)***	***$ (74,882,740)***	***$ (48,583,613)***	***$ (36,308,994)***	***$ (15,784,967)***		***$ (4,775,900)***		***$ 7,349,926***	
Transfer to Capital Fund	**$ -**	**$ -**	**$ -**	**$ (2,126,838)**	**$ -**	**$ -**	**$ -**		**$ -**		**$ -**	
Fund Balance - July 1	**$ 330,768,851**	**$ 337,327,028**	**$ 363,099,022**	**$ 317,972,000**	**$ 314,946,926**	**$ 266,363,313**	**$ 230,054,319**		**$ 214,269,352**		**$ 209,493,452**	
Fund Balance - June 30	**$ 337,327,029**	**$ 363,099,022**	**$ 314,946,926**	**$ 240,962,422**	**$ 266,363,313**	**$ 230,054,319**	**$ 214,269,352**		**$ 209,493,452**		**$ 216,843,377**	
Fund Balance %	72.39%	73.00%	54.23%	38.89%	43.17%	38.11%	36.44%		36.09%		37.82%	

Debt

Special School District does not maintain a Debt Service Fund since it doesn't have any general obligation bonded indebtedness; however, the District does maintain Certificates of Participation (COPs) which is considered debt.

Refunding Lease Participation Certificates - 2020

The Certificates were issued for the purpose of providing funds to (i) prepay the Series 2013 Certificates maturing on April 1 in the years 2021 and thereafter and (ii) pay the costs related to the delivery of the Series 2020 Certificates.

Outstanding Debt Service Schedule:

12/31/2023	$	1,026,900.00	12/31/2026	$	1,022,100.00
12/31/2024	$	1,023,300.00	12/31/2027	$	1,024,300.00
12/31/2025	$	1,023,400.00	12/31/2028	$	1,020,000.00
			Total	**$**	**6,140,000.00**

Refunding Lease Participation Certificates - 2022

The Certificates were issued for the purpose of providing funds, together with other legally available moneys of the District, to (i) prepay the Series 2014A Lease Participation Certificates maturing on April 1, 2024 (ii) prepay the 2014B Lease Participation Certificates maturing on April 1 in the years 2025 and thereafter and (iii) pay the costs related to the delivery of the Certificates.

Outstanding Debt Service Schedule:

12/31/2023	$	2,090,100.00	12/31/2029	$	3,178,100.00
12/31/2024	$	2,119,200.00	12/31/2030	$	3,177,400.00
12/31/2025	$	2,095,900.00	12/31/2031	$	913,200.00
12/31/2026	$	2,095,700.00	12/31/2032	$	877,900.00
12/31/2027	$	2,093,100.00	12/31/2033	$	842,800.00
12/31/2028	$	2,093,000.00	12/31/2034	$	1,983,900.00
			Total	**$**	**23,560,300.00**

Summary of Outstanding Debt

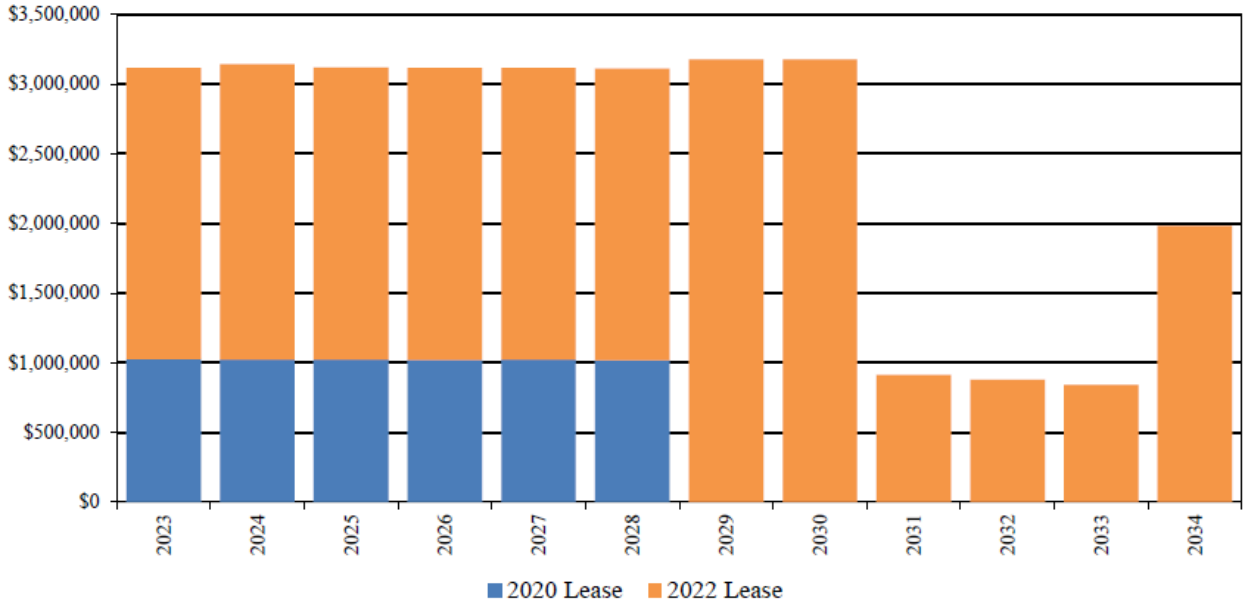
**Special School District
of St. Louis County, Missouri
Summary of All Outstanding Debt**

Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
Lease Participation Certificates					
February 13, 2020	Refunding Lease Participation Certificates, Series 2020	$ 7,010,000	$ 5,460,000	Non-Callable	N/A
January 5, 2022	Refunding Lease Participation Certificates, Series 2022	19,055,000	19,055,000	4/1/2029	100%
	Total	$ 26,065,000	$ 24,515,000		

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on $30,189,398,530 assessed valuation as of January 1, 2022 as adjusted by the Board of Equalization*, the current legal debt limit of the District is approximately $4,528,409,780. The total outstanding general obligation indebtedness of the District is $0**, resulting in a legal debt margin of the District of approximately $4,528,409,780.

**Special School District of St. Louis County, Missouri
Debt Service for All Outstanding Lease Participation Certificates Debt**



All Outstanding COPs Debt

NET DEBT SERVICE

Special School District of St. Louis County, Missouri
All Outstanding COPs Debt
As of January 11, 2023

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
06/30/2023	2,180,000	4.000%	490,300	2,670,300	2,670,300
06/30/2024	2,295,000	4.000%	893,400	3,188,400	3,188,400
06/30/2025	2,365,000	4.000%	801,600	3,166,600	3,166,600
06/30/2026	2,460,000	4.000%	707,000	3,167,000	3,167,000
06/30/2027	2,560,000	4.000%	608,600	3,168,600	3,168,600
06/30/2028	2,660,000	4.000%	506,200	3,166,200	3,166,200
06/30/2029	2,835,000	4.000%	399,800	3,234,800	3,234,800
06/30/2030	2,950,000	4.000%	286,400	3,236,400	3,236,400
06/30/2031	760,000	4.000%	168,400	928,400	928,400
06/30/2032	755,000	4.000%	138,000	893,000	893,000
06/30/2033	750,000	4.000%	107,800	857,800	857,800
06/30/2034	1,945,000	4.000%	77,800	2,022,800	2,022,800
	24,515,000		5,185,300	29,700,300	29,700,300

Capital Projects Development Process

SSD operates 14 facilities, including two K-8 schools, one K-12 school, two high schools serving grades 9-12, two Career and Technical Education high schools, and one alternative program building. Additional facilities include the Central Office, Learning Center, Distribution Center, and three Transportation garages (North, Central, and South). In total, these sites encompass over 1.2 million square feet of building space.

Carefully planned building improvements are essential to managing long-term capital expenses. SSD is currently developing a 10-year Comprehensive Facilities Long-Range Plan, which will outline major capital projects based on a detailed assessment of all District buildings and campuses. Given rising material costs and labor shortages, SSD's Facilities staff continuously evaluates and adjusts project priorities each fiscal year based on building needs and available financial resources.

The identification of minor capital projects is an ongoing process led by the Chief of Career and Technical Education & Operations and the Director of Facilities, in collaboration with the Superintendent and Chief Financial Officer. These administrators assess and prioritize district-wide facility needs, ensuring that the most urgent projects are included in the capital projects budget each year.

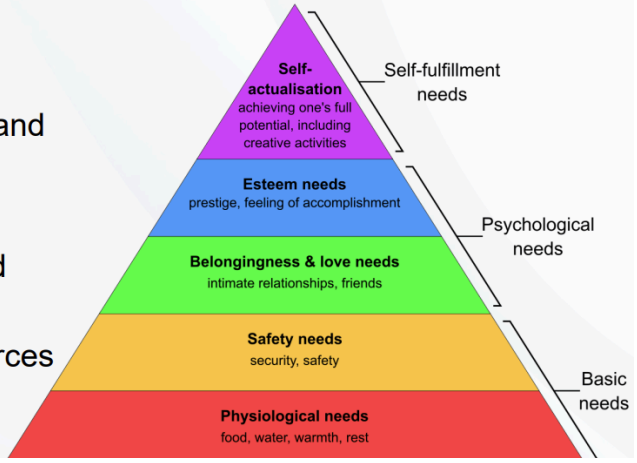
While the operating budget takes precedence—covering expenses directly related to student education—SSD recognizes that safe, modern, and well-maintained facilities are critical to delivering the quality education students deserve.

Capital Projects Fund

SSD recognizes the importance of maintaining a sufficient fund balance in the Capital Projects Fund to address unanticipated needs and significant system failures. For FY26, revenue from the tax levy will be allocated to this fund to support budgeted expenditures outlined in the 10-year Facility Plan, while also preserving a reserve for unforeseen and non-budgeted expenses.

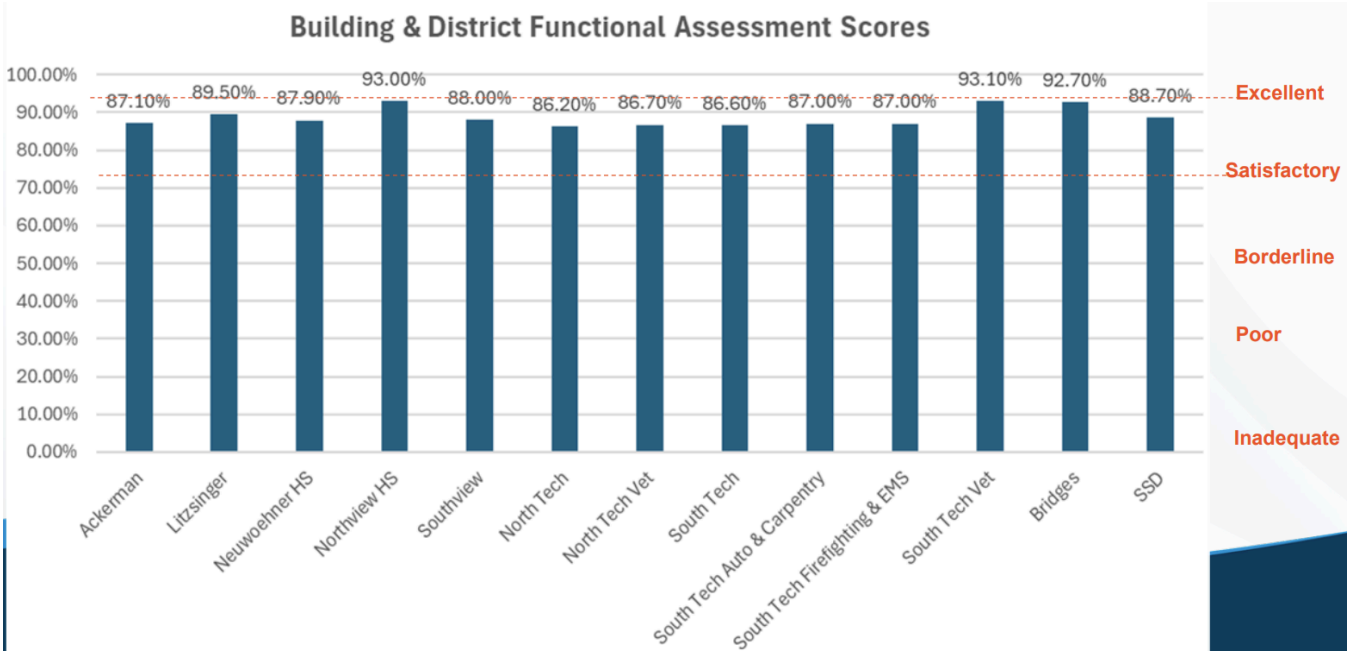
Priorities Guiding the Plan

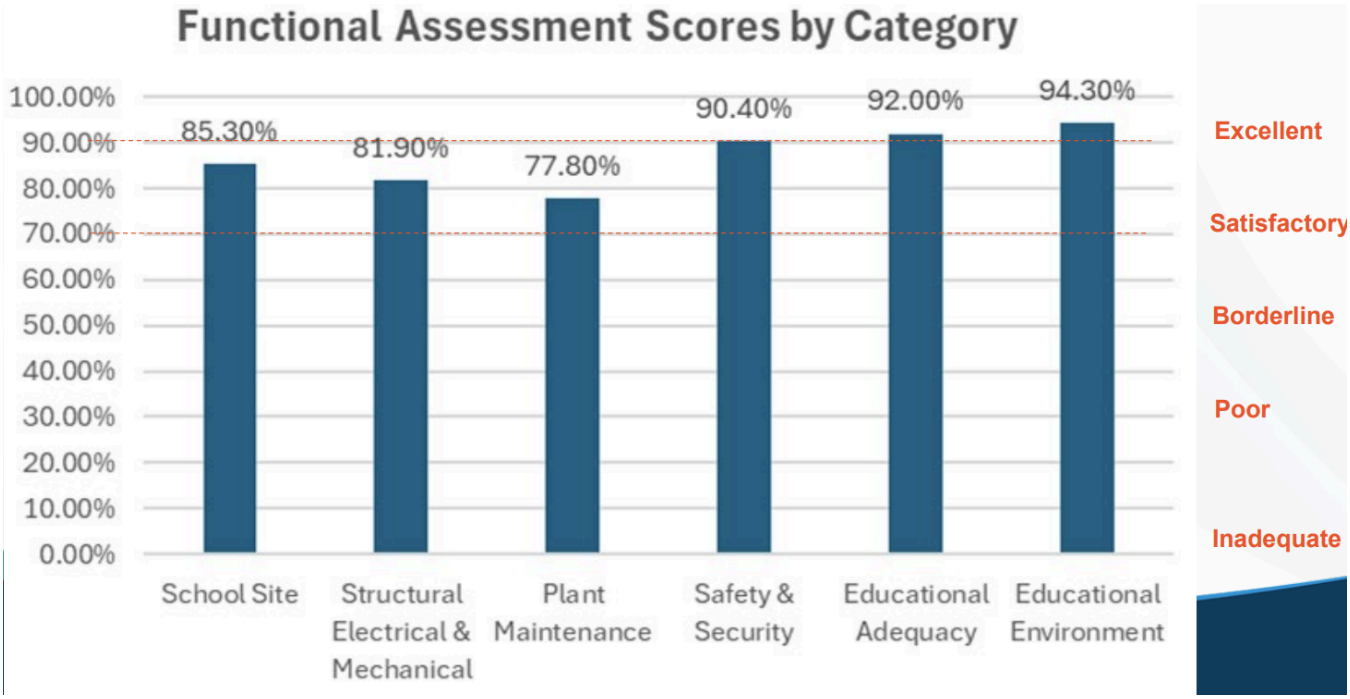
1. Safe, warm/cool, and dry
2. Americans with Disabilities Act compliant
3. Focus on spaces utilized by students
4. Proactive plan to avoid potentially disruptive and costly emergency outages
5. Predictable and consistent fiscal impact
6. Future ready infrastructure in our schools and other facilities
7. Plan can be implemented with existing resources
8. Rolling plan as opposed to stand alone plan



Plan Development Stages

- Functional Assessment
  - Evaluate how effectively our facilities support their primary purpose as educational environments
- Physical Needs Assessment (PNA)
  - Comprehensive review of all building systems and infrastructure conducted by BLDD Architects, Facility Solutions Group (FSG) engineering consultants, and SSD's facilities and technology teams
- Requests and Needs
  - Review of existing requests or known facility needs beyond physical needs assessment and functional needs assessment


Building & District Functional Assessment Scores
100.00%
90.00%
80.00%
70.00%
60.00%
50.00%
40.00%
30.00%
20.00%
10.00%
0.00%
87.10%
89.50%
87.90%
93.00%
88.00%
86.20%
86.70%
86.60%
87.00%
87.00%
93.10%
92.70%
88.70%
Ackerman
Litzsinger
Neuwoehner HS
Northview HS
Southview
North Tech
North Tech Vet
South Tech
South Tech Auto & Carpentry
South Tech Firefighting & EMS
South Tech Vet
Bridges
SSD
Excellent
Satisfactory
Borderline
Poor
Inadequate


Functional Assessment Scores by Category
100.00%
90.00%
80.00%
70.00%
60.00%
50.00%
40.00%
30.00%
20.00%
10.00%
0.00%
85.30%
81.90%
77.80%
90.40%
92.00%
94.30%
School Site
Structural Electrical & Mechanical
Plant Maintenance
Safety & Security
Educational Adequacy
Educational Environment
Excellent
Satisfactory
Borderline
Poor
Inadequate

Planned Capital Expenditure List for FY26

BUILDINGS & IMPROVEMENTS	5,288,000.00
EQUIP-CLASSROOM INSTRUCTION >= $5,000	51,000.00
IMPROVEMENTS OTHER THAN BUILDINGS	965,000.00
REGULAR EQUIPMENT >= $5,000	477,293.00
TECHNOLOGY SOFTWARE >= $5,000	329,000.00
TECHNOLOGY-RELATED HARDWARE >= $5,000	1,449,051.00
VEHICLES- BUSES	3,008,696.00
Grand Total	**11,568,040.00**

Construction Timelines

The dates of the major capital projects scheduled for FY26 and their timelines are for the entire school year from August 2025 through June 2026. Many of these projects will happen during breaks when the schools are closed so that companies can get in and out without impeding instruction.

Capital Projects Fund - Forecast

The District allocates part of its tax levy to fund Capital Projects expenditures. The District is aware that the capital fund needs to have a sufficient fund balance to address unanticipated needs and significant system failures. The District has many deferred maintenance issues to address and will need to budget expenditures needed to address facility issues.

The Capital Projects Fund forecast does not include the issuance of general obligation bonds, as the District has adequate fund balance reserves. SSD plans to fund its capital needs through designated property tax revenue rather than additional borrowing. The Capital Projects Fund forecast does not include issuing general obligation bonds, as the District has adequate fund balance reserves. SSD plans to fund its capital needs through designated property tax revenue rather than additional borrowing. The District anticipates a higher fund balance for FY 2025 than shown in the amended budget if it underspends its capital outlay expenditures. The District has faced challenges in purchasing buses and has received guidance on relocating its distribution center. This forecast will be more viable if the District can acquire buses or move its distribution center.

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Amended Budget	2025-2026 Preliminary Budget	2026-2027 Forecast		2027-2028 Forecast		2028-2029 Forecast	
Revenue:											
Local	$18,166,718	$22,230,201	$26,144,473	$ 6,936,152	$ 11,973,122	$ 12,092,853	1%	$ 12,213,782	1%	$ 12,335,920	1%
County	$ 306,186	$ 373,540	$ 415,893	$ 104,892	$ 168,704	$ 168,704	0%	$ 168,704	0%	$ 168,704	0%
State	$ 115,908	$ 151,327	$ 239,740	$ 11,000	$ 11,000	$ 11,000	0%	$ 11,000	0%	$ 11,000	0%
Federal	$ 114,978	$ 1,499,761	$ 1,930,158	$ 75,000	$ 75,000	$ 75,000	0%	$ 75,000	0%	$ 75,000	0%
Other	$ 29,244	$ 103,674	$ -	$ 25,000	$ 25,000	$ 25,000	0%	$ 25,000	0%	$ 25,000	0%
Total Revenues	**$18,733,034**	**$24,358,503**	**$28,730,264**	**$ 7,152,044**	**$ 12,252,826**	**$ 12,372,557**		**$ 12,493,486**		**$ 12,615,624**	
Expenditures:											
Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	0%
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	0%	$ -	0%
Capital Outlay	$21,213,724	$16,891,943	$14,152,730	$ 12,956,586	$ 11,568,040	$ 10,260,000	-11%	$ 8,898,000	-13%	$ 8,960,000	1%
Other	$ 3,300,159	$ 3,607,364	$ 3,609,026	$ 4,375,005	$ 4,353,566	$ 3,167,000	-27%	$ 3,168,600	0%	$ 3,166,200	0%
Total Expenditures	**$24,513,883**	**$20,499,307**	**$17,761,756**	**$ 17,331,591**	**$ 15,921,606**	**$ 13,427,000**		**$ 12,066,600**		**$ 12,126,200**	
Yearly Increase (Decrease)	***$ (5,780,849)***	***$ 3,859,196***	***$ 10,968,509***	***$ (10,179,547)***	***$ (3,668,780)***	***$ (1,054,443)***		***$ 426,886***		***$ 489,424***	
Transfer to Capital Projects Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**		**$ -**	
Fund Balance - July 1	**$ 9,984,518**	**$ 4,203,669**	**$ 8,062,865**	**$ 19,031,374**	**$ 8,851,827**	**$ 5,183,047**		**$ 4,128,605**		**$ 4,555,490**	
Fund Balance - June 30	**$ 4,203,669**	**$ 8,062,865**	**$ 19,031,374**	**$ 8,851,827**	**$ 5,183,047**	**$ 4,128,605**		**$ 4,555,490**		**$ 5,044,914**	

Other Post-Employment Benefits (OPEB) Liability

In addition to the pension benefits described in Note 4, the District allows employees who retire from the District to participate in the District's health, dental, and life insurance plans. Upon meeting the retirement requirements per PSRS or PEERS, the employees can elect to participate in the District's plans. The retirees must pay for 100 percent of their coverage for each plan in which they elect to participate. The premiums are based on a single blended rate for both active employees and retirees. The blended rates provide an implicit rate subsidy for retirees because, on an actuarial basis, the current and future claims are expected to result in higher costs to the plan on average than those of active employees. The difference between the amount the retiree is required to pay and the actual cost to the District is considered to be a post-employment benefit.

The District has not established an irrevocable trust fund for the accumulation of resources for the future payment of benefits under the plan; benefits are paid on a pay-as-you-go basis. A stand-alone financial report is not available for the plan.

The Districts total OPEB liability of $93,801,667 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2024. However, the District will not have a calculated OPEB liability going forward as it is not required for modified accrual financial statements.

Staffing

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CERTIFIED STAFFING	2493.16	2398.50	2499.50	2374.00	2477.00	2364.50	2383.50
NON-CERTIFIED STAFFING	2901.11	2625.50	2996.17	2840.50	3091.00	2988.50	3030.00
ADMINISTRATION	253.00	251.00	262.00	250.00	257.00	252.00	247.00
	5647.27	**5275.00**	**5757.67**	**5464.50**	**5825.00**	**5605.00**	**5660.50**
**Actual represents employees assigned at the end of the year							

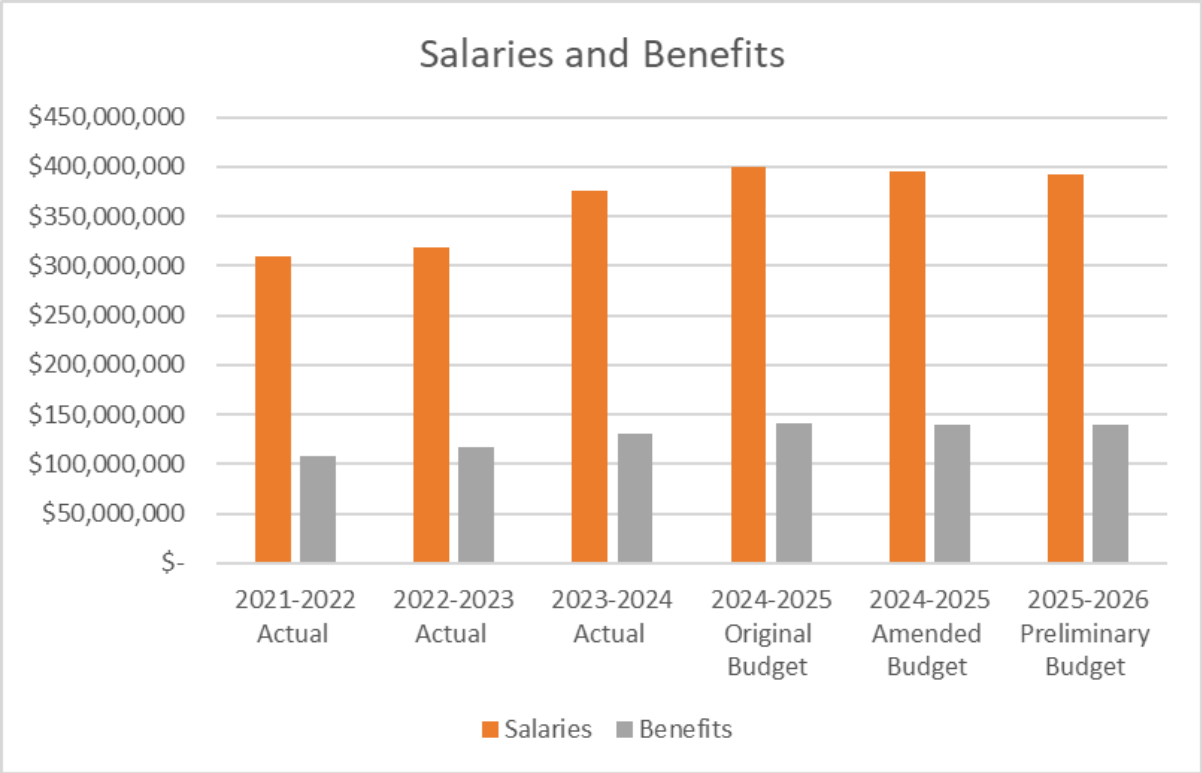
Comprehensive Staffing Plan

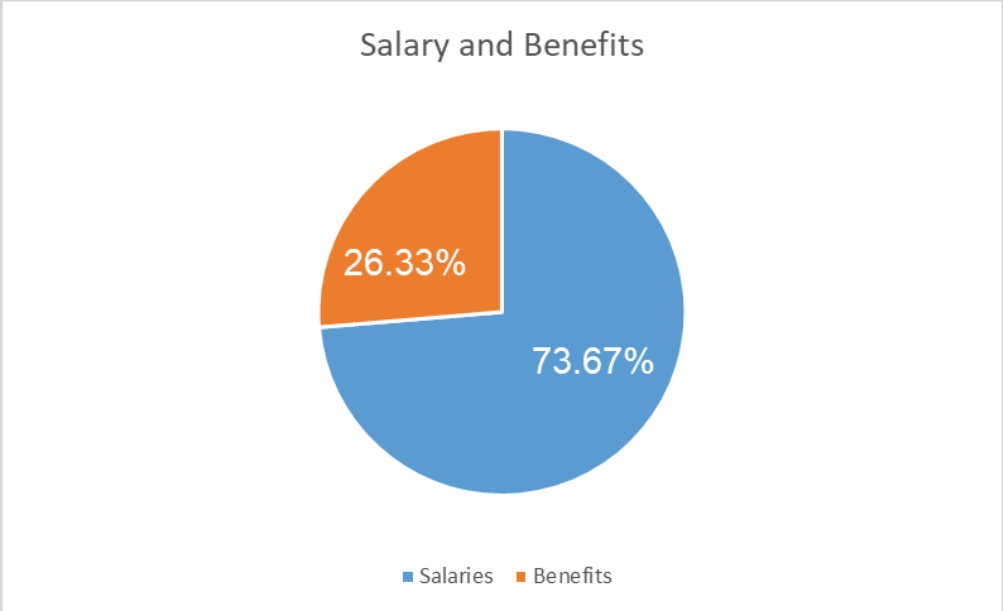
As part of the Righting the Ship plan, SSD is implementing a five-year comprehensive staffing strategy to right-size and reallocate personnel, ensuring resources are directed where they are needed most. This process includes a careful review of existing staffing structures to streamline costs while maintaining essential positions that directly support students.

An imbalance in staffing distribution currently limits SSD's ability to meet student needs equitably across the county. To address this, the District has enacted a hiring pause for the 2024-25 school year, allowing only essential positions to be filled. During this period, qualified substitute personnel will be used to maintain continuity of services while SSD evaluates where new hires can have the greatest impact. Additionally, the plan for FY26 includes reallocating existing staff—including teachers, administrators, and support personnel—to address shortages and create a more balanced, responsive educational environment. This strategic realignment will ensure skilled staff are placed where they are needed most, allowing SSD to better support students while maintaining operational efficiency.

By carefully evaluating and adjusting staffing, SSD remains committed to strengthening student support, optimizing resources, and ensuring long-term fiscal sustainability.

Salaries and Benefits







Informational

Section

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Section Summary

The following pages provide detailed information about the District. The information is grouped into distinct sections.

Market Value and Property Tax Information
This section includes trend information about values of taxable property, the property tax levy and levy collections.

Revenue Components
This section includes data on Sales Tax, State Formula calculations and Other revenues. Including the state foundation formula calculation and the related factors. The schedules explain the phase-in process of the foundation formula and the rationale behind the District's state funding projections.

Enrollment
Information related to enrollment and Special School District.

District Information
This section provides various District data from DESE and the Missouri Comprehensive Data System comparing SSD to the State of Missouri statistics.

Surveys
This section includes survey data from Parents, Staff and Students.

Glossary of Terms

Acronyms

Assessed Valuation/Market Value/New Construction

Fiscal Year	Assessed Value - After BOE	% Increase (Decrease)	Market Value	Assess vs. Market Ratio
2016	$22,680,363,121		$97,826,576,683	23.18%
2017	$22,810,655,916	0.57%	$98,388,890,080	23.18%
2018	$24,584,122,005	7.77%	$106,536,300,775	23.08%
2019	$24,517,950,746	-0.27%	$106,601,162,388	23.00%
2020	$27,538,192,486	12.32%	$120,382,489,084	22.88%
2021	$27,726,707,983	0.68%	$121,037,409,136	22.91%
2022	$29,188,575,970	5.27%	$128,562,525,213	22.70%
2023	$30,443,142,477	4.30%	$132,574,989,224	22.96%
2024	$34,783,425,453	14.26%	$152,735,888,351	22.77%
2025	$34,931,662,955	0.43%	$153,562,242,216	22.75%
2026	$40,177,633,805	15.02%	$176,629,208,491	22.75%
Est 2027	$40,770,832,292	1.48%	$179,541,859,499	22.71%
Est 2028	$43,900,649,730	7.68%	$195,803,042,104	22.42%
Est 2029	$44,566,339,611	1.52%	$199,093,016,896	22.38%

New Construction

	Real Estate	Personal Property	Total
3/17/2025	181,480,300	TBD	181,480,300
9/12/2024	228,964,011	-	228,964,011
9/19/2023	135,025,300	323,146,068	458,171,368
9/15/2022	209,961,900	863,839,936	1,073,801,836
9/16/2021	171,048,339	225,341,163	396,389,502
9/17/2020	143,549,620	122,612,886	266,162,506
9/15/2019	188,870,200	132,033,563	320,903,763
9/4/2018	207,508,540	79,388,741	286,897,281
9/15/2017	195,169,990	69,732,319	264,902,309
9/19/2016	150,880,020	93,582,501	244,462,521
9/18/2015	98,178,880	28,684,155	126,863,035

These charts reflect both historical and projected assessed valuations as well as current new construction information.

Property Tax Market Value Estimations

Personal

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	$3,342,786,755	33.33%	$10,029,363,201
2017	$3,445,740,213	33.33%	$10,338,254,464
2018	$3,494,777,464	33.33%	$10,485,380,930
2019	$3,582,884,400	33.33%	$10,749,728,173
2020	$3,725,786,496	33.33%	$11,178,477,336
2021	$3,858,179,294	33.33%	$11,575,695,452
2022	$4,063,611,443	33.33%	$12,192,053,534
2023	$4,955,392,491	33.33%	$14,867,664,239
2024	$5,242,873,824	33.33%	$15,730,194,491
2025	$5,196,024,921	33.33%	$15,589,633,726
2026	$5,196,024,921	33.33%	$15,589,633,726
Est 2027	$5,196,024,921	33.33%	$15,589,633,726
Est 2028	$5,196,024,921	33.33%	$15,589,633,726
Est 2029	$5,196,024,921	33.33%	$15,589,633,726

Commercial

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	$5,663,032,620	32.00%	$17,696,976,938
2017	$5,662,354,660	32.00%	$17,694,858,313
2018	$6,173,315,740	32.00%	$19,291,611,688
2019	$5,967,836,960	32.00%	$18,649,490,500
2020	$6,676,110,920	32.00%	$20,862,846,625
2021	$6,656,891,850	32.00%	$20,802,787,031
2022	$6,482,723,010	32.00%	$20,258,509,406
2023	$6,728,060,200	32.00%	$21,025,188,125
2024	$7,620,698,080	32.00%	$23,814,681,500
2025	$7,681,613,570	32.00%	$24,005,042,406
2026	$7,758,429,706	32.00%	$24,245,092,830
Est 2027	$7,836,014,003	32.00%	$24,487,543,759
Est 2028	$7,914,374,143	32.00%	$24,732,419,196
Est 2029	$7,993,517,884	32.00%	$24,979,743,388

Residential

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	$13,310,407,100	19.00%	$70,054,774,211
2017	$13,359,068,350	19.00%	$70,310,886,053
2018	$14,573,925,140	19.00%	$76,704,869,158
2019	$14,658,271,170	19.00%	$77,148,795,632
2020	$16,774,844,030	19.00%	$88,288,652,789
2021	$16,834,968,000	19.00%	$88,605,094,737
2022	$18,251,701,550	19.00%	$96,061,587,105
2023	$18,359,750,070	19.00%	$96,630,263,526
2024	$21,496,989,980	19.00%	$113,142,052,526
2025	$21,644,467,880	19.00%	$113,918,252,000
2026	$22,424,506,173	19.00%	$118,023,716,702
Est 2027	$22,599,266,453	19.00%	$118,943,507,648
Est 2028	$23,669,584,135	19.00%	$124,576,758,607
Est 2029	$23,909,116,375	19.00%	$125,837,454,607

Agricultural

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	$5,455,480	12.00%	$45,462,333
2017	$5,386,950	12.00%	$44,891,250
2018	$6,532,680	12.00%	$54,439,000
2019	$6,377,770	12.00%	$53,148,083
2020	$6,301,480	12.00%	$52,512,333
2021	$6,459,830	12.00%	$53,831,917
2022	$6,045,020	12.00%	$50,375,167
2023	$6,224,800	12.00%	$51,873,333
2024	$5,875,180	12.00%	$48,959,833
2025	$5,917,690	12.00%	$49,314,083
2026	$5,917,690	12.00%	$49,314,083
Est 2027	$5,917,690	12.00%	$49,314,083
Est 2028	$5,917,690	12.00%	$49,314,083
Est 2029	$5,917,690	12.00%	$49,314,083

State

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	$358,681,166	12.00%	$2,989,009,717
2017	$338,105,743	12.00%	$2,817,547,858
2018	$335,570,981	12.00%	$2,796,424,842
2019	$302,580,446	12.00%	$2,521,503,717
2020	$355,149,560	12.00%	$2,959,579,667
2021	$370,209,009	12.00%	$3,085,075,075
2022	$384,494,947	12.00%	$3,204,124,558
2023	$393,714,916	12.00%	$3,280,957,633
2024	$416,988,389	12.00%	$3,474,903,242
2025	$403,638,894	12.00%	$3,363,657,450
2026	$403,638,894	12.00%	$3,363,657,450
Est 2027	$403,638,894	12.00%	$3,363,657,450
Est 2028	$403,638,894	12.00%	$3,363,657,450
Est 2029	$403,638,894	12.00%	$3,363,657,450

Property Tax Rates

Property Tax Rates Levy Breakdown by Fund (Per $100 Assessed Valuation)						
Fiscal Year	**General**	**Teachers'**	**Capital Projects**	**Operating Totals**	**Debt Service**	**Total Levy**
2016	$0.5736	$0.6158	$0.0454	$1.2348	$0.0000	$1.2348
2017	$0.5614	$0.6039	$0.0756	$1.2409	$0.0000	$1.2409
2018	$0.5389	$0.5798	$0.0725	$1.1912	$0.0000	$1.1912
2019	$0.5421	$0.5830	$0.0729	$1.1980	$0.0000	$1.1980
2020	$0.5012	$0.5391	$0.0674	$1.1077	$0.0000	$1.1077
2021	$0.5012	$0.5391	$0.0674	$1.1077	$0.0000	$1.1077
2022	$0.4596	$0.4944	$0.0618	$1.0158	$0.0000	$1.0158
2023	$0.4698	$0.5058	$0.0739	$1.0495	$0.0000	$1.0495
2024	$0.4205	$0.4634	$0.0777	$0.9616	$0.0000	$0.9616
2025	$0.4800	$0.4648	$0.0200	$0.9648	$0.0000	$0.9648
Est. 2026	$0.4400	$0.3895	$0.0300	$0.8595	$0.0000	$0.8595

District real and personal property is reassessed every odd-numbered year. FY26 revenue is based on calendar year 2025, which is a reassessment year. The District's tax rate is projected to decrease approximately $0.1053.

St. Louis County school districts provide property tax rates by category. However, because the Rockwood School District extends into Jefferson County, which uses a single tax rate, Special School District opted to follow the same approach.

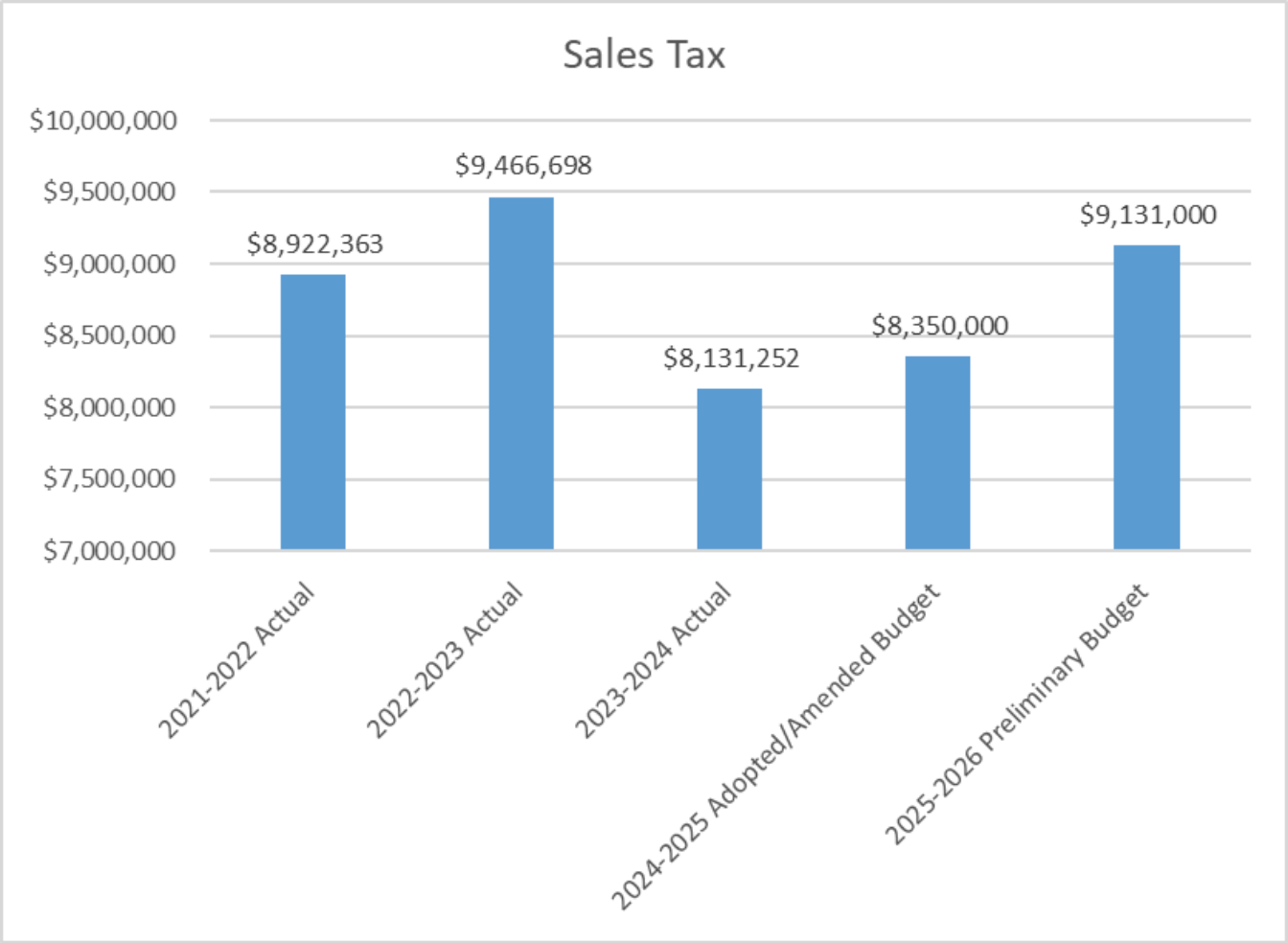
Impact on a Homeowner

Property taxes have historically accounted for approximately 57% of SSD's total revenue. Personal, residential, commercial, and agricultural properties are subject to property tax assessment, with an individual's tax burden determined by applying the levy rate to each $100 of assessed valuation. The table below illustrates the estimated property tax payment for a home at $300,000 market valuation. Based on the projected tax rate for fiscal year 2026, a residential taxpayer would pay $60.02 less than fiscal year 2025 or 30% less now than in 2016 (on a per $300,000 market valuation basis).

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
Residential						
2016	$300,000	19.00%	$57,000	$1.2348	$703.84	-$14.88
2017	$300,000	19.00%	$57,000	$1.2409	$707.31	$3.48
2018	$300,000	19.00%	$57,000	$1.1912	$678.98	-$28.33
2019	$300,000	19.00%	$57,000	$1.1980	$682.86	$3.88
2020	$300,000	19.00%	$57,000	$1.1077	$631.39	-$51.47
2021	$300,000	19.00%	$57,000	$1.1077	$631.39	$0.00
2022	$300,000	19.00%	$57,000	$1.0158	$579.01	-$52.38
2023	$300,000	19.00%	$57,000	$1.0495	$598.22	$19.21
2024	$300,000	19.00%	$57,000	$0.9616	$548.11	-$50.10
2025	$300,000	19.00%	$57,000	$0.9648	$549.94	$1.82
Est. 2026	$300,000	19.00%	$57,000	$0.8595	$489.92	-$60.02

Sales Tax Revenue

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. The District's prior year weighted average daily attendance (WADA) is approximately 6,107.79. The state distribution rate projected for FY26 is $1,495 per WADA; the District is budgeting $1,495 per WADA based on the strong sales tax collection rate in FY 2025. The District projects the FY26 Sales tax revenue to be approximately $9.1 million in the General and Special Revenue funds.



State Foundation Formula Funding

The foundation formula has four basic components: weighted average daily attendance, the state adequacy target, the dollar value modifier, and local effort. Weighted average daily attendance (WADA) is just what it sounds like, the average daily attendance of a school district, adjusted to account for certain student characteristics. This allows school districts with high concentrations of students who are expensive to educate to receive additional funds. Once a school district's WADA is calculated, it is then multiplied by the state adequacy target. The state adequacy target is the dollar amount the state has determined as the adequate level of per-pupil funding. The resulting dollar amount is then multiplied by the dollar value modifier (DVM), which adjusts the funding level upward for school districts in areas with a relatively high cost-of-living. Those three pieces determine how much total money a school district should have to spend for K-12 educational purposes.

Basic Formula Calculation

(now includes Attendance and Membership)

Current Formula:

WADA/WAM X SAT X DVM – Local Effort = State Funding

Weighted Average Daily Attendance (WADA)/ Weighted Average Membership (WAM) represents the pupil count in the formula. Districts and charter schools receive credit for the highest value of the current year or the first or second preceding regular school year Average Daily Attendance (ADA), plus the ADA for the most recent summer school. Additional weightings are included for populations of students who cost more to educate:

- Free and reduced priced lunch (FRL) rates above 16.73%,* weighted at 0.25
- Individual education plan (IEP) rates above 13.30%,* weighted at 0.75
- Limited English proficiency (LEP) rates above 2.09%,* weighted at 0.60

Starting with the 2025-26 school year, a portion of the student count will be based on Average Membership (i.e. enrollment), starting at 10% and increasing by 10% per year unl it reaches 50% of the student count in school year 2029-30.

State Adequacy Target (SAT) was first calculated as the average current expenditures of Performance Districts ($6,117). The SAT is recalculated every two years utilizing data from the current list of Performance Districts. The calculation uses baseline expenditure data from the initial calculation and adds any additional state revenue received by the Performance Districts, capped at 5% growth per recalculation. The recalculated SAT cannot decrease and is $7,145 for fiscal year 2025-26.

Dollar Value Modifier (DVM) is an amount which represents an index of the relative purchasing power of a dollar based on regional wage ratios. Districts in areas with higher wage rates receive additional funding.

Local Effort is an amount that represents the local tax dollars the district received in fiscal year 2004-05, assuming a Performance Levy of $3.43. This amount is modified only if assessed property values fall below the 2004 Current Formula amount, or if fines received increase above the amount received in fiscal year 2004-05. Districts can levy higher or lower tax levies as approved by their local patrons.

History: The current funding formula was established through SB 287 in 2005, starting the 2006-07 school year (see Chapter 163, RSMo). The formula is based on a Successful Schools Model, in that a state and local funding target was established to match the current expenditure levels of Performance Districts meeting certain standards.

Also built into the foundation formula are hold harmless provisions, which are designed to ensure no district receives less funding due to the change from one foundation formula calculation method to another. There are two hold harmless types – one for school districts whose prior year ADA is above 350 and one for districts whose prior year ADA is 350 or below. The districts with a prior year ADA above 350 are guaranteed to receive a per pupil amount no less than they did in fiscal year 2004-05, modified by the DVM. The districts with a prior year ADA of 350 or below are guaranteed a total amount of state formula dollars no less than the amount that they received in fiscal years 2004-05 or 2005-06, whichever is higher, modified by the DVM.

The state recognizes that some types of students are more challenging to educate than others. To which, the state has determined to provide more funding for these students. Currently, three categories of students have been identified as requiring additional resources. These students are weighted, meaning they may count as more than one student.

Not all students in these categories receive extra funding. The state only awards extra dollars to school districts serving high concentrations of students in a particular group. To determine which school districts receive more money for these students, the state has developed a threshold level. When the number of students in a district from a particular category exceeds the threshold level, the school receives additional funds for every student above the threshold. If the percentage of students in each category is lower than the threshold, then the district will receive no weights for their students and will not receive additional dollars.

The state's threshold mark is determined every other year by calculating the average percentage of students in each category within all performing districts. Performing districts are those that have met all the standards on their annual performance report, the state's evaluation of school districts.

Essentially, the state is calculating the average percentages in the schools that are performing well and is awarding more money to schools with higher concentrations of special needs students than the average performing school.

To summarize, the WADA is a combination of ADA plus the weights from each category of students identified as requiring additional funds. School districts can receive additional weights for free or reduced price lunch students, students with limited English proficiency, and students with individualized education plans. WADA is simply the summation of total ADA and the weights from each of the three categories.

The funding formula uses the highest WADA from a three-year window, an estimate of the current year if the district is growing, or the greater of the two previous years. This allows funding to increase quickly for school districts with increasing enrollment, but allows funding to fall more slowly for school districts with declining enrollment.

For FY26, Special will receive additional weighting for the English Language Learners (LEP) and Special Education due to the fact that these sub-populations are above the state's threshold; the other sub-population of Free and Reduced are below the state's thresholds. Below is the Weighted Average Daily Attendance (WADA) calculation for the District.

See the following calculation.

WEIGHTED ADA CALCULATION ESTIMATE

		District Name:	SPECL. SCH. DST. ST. LOUIS CO.	District Code:	096-119	Date:	12/10/2024		No
Line	Label	2005-06	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	**Regular Year ADA**		1,498.2331	1,576.8192	1,600.0000	1,600.0000	1,600.0000	1,600.0000	1,600.0000	1,600.0000
1.a	**Regular Year ADA (Federal Lands)**		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2	**Summer School ADA**		53.2980	64.0759	67.6637	67.6637	67.6637	67.6637	67.6637	67.6637
2.a	**Summer School ADA (Federal Lands)**		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3	**Total ADA (1+2)**		1,551.5311	1,640.8951	1,667.6637	1,667.6637	1,667.6637	1,667.6637	1,667.6637	1,667.6637
3.a	**Total ADA (Federal Lands)**		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

WEIGHTED AVERAGE DAILY ATTENDANCE (ADA) CALCULATION ESTIMATE

Line	Lable	2005-06	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	District CEP Percentage (if applicable)		64.3900%	64.3900%	64.3900%	64.3900%	64.3900%	64.3900%	64.3900%	64.3900%
4	Free and Reduced Weighting Threshold		**30.95%**	**30.95%**	**16.73%**	**16.73%**	**16.73%**	**16.73%**	**16.73%**	**16.73%**
	State FTE January Count		964.71	1,015.31	1,030.24	1,030.24	1,030.24	1,030.24	1,030.24	1,030.24
	Total ADA (Line 3) x Threshold Percentage		480.1989	507.8570	279.0001	279.0001	279.0001	279.0001	279.0001	279.0001
	Add-on (25%)		121.1283	126.8642	187.8100	187.8100	187.8100	187.8100	187.8100	187.8100
5	Special Education Weighting Threshold		**13.11%**	**13.11%**	**13.11%**	**13.11%**	**13.11%**	**13.11%**	**13.11%**	**13.30%**
	December Count		3,844	6,025	7,025	7,025	7,025	7,025	7,025	7,025
	Total ADA (Line 3) x Threshold Percentage		203.4057	215.1213	218.6307	218.6307	218.6307	218.6307	218.6307	221.7993
	Add-on (75%)		2,730.2744	4,357.4090	5,104.7770	5,104.7770	5,104.7770	5,104.7770	5,104.7770	5,102.4005
6	LEP Weighting Threshold		**2.39%**	**2.39%**	**2.39%**	**2.39%**	**2.39%**	**2.39%**	**2.39%**	**2.39%**
	October Count		16	16	16	16	16	16	16	16
	Total ADA (Line 3) x Threshold Percentage		37.0816	39.2174	39.8572	39.8572	39.8572	39.8572	39.8572	39.8572
	Add-on (60%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7	Regular Term PK ADA		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8	Regular Year PK ADA - Federal Lands (Federal Lands Only)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	Weighted ADA (3+4+5+6) - District (Use Prior Year for Prop. C)	5,493.3588	4,402.9338	6,125.1683	6,960.2507	6,960.2507	6,960.2507	6,960.2507	6,960.2507	6,957.8742
10	WADA less Summer School - District (Line 9 - Line 2)		4,349.6358	6,061.0924	6,892.5870	6,892.5870	6,892.5870	6,892.5870	6,892.5870	6,890.2105
13	Formula Weighted ADA - District (Highest 3yr ADA + Current SS)				6,960.2507	6,960.2507	6,960.2507	6,960.2507	6,960.2507	6,960.2507

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Senate Bill 287 Formula Calculation

The appropriation for FY26 was based on reaching a foundation formula calculation with a SAT of $6,760. With the District's highest Formula Payment WADA (line 1) and the SAT (line 2) the District is projecting that its basic state aid monies for FY26 will remain relatively flat. Although the General Assembly passed the budget bill funding the SAT at $7,145, the Governor still has line-item veto power and this could still be changed.

SB 287 FORMULA CALCULATION ESTIMATE

	District Name:	SPECL. SCH. DST. ST. LOUIS CO.		District Code:	096-119	Date:	12/10/2024	No
		FWADA	FWADA	FWAM (10%) &	FWAM (20%) &	FWAM (30%) &	FWAM (40%) &	FWAM (50%) &
LINE	Label	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Formula Payment WADA /Formula Payment WAM & WADA	7,325.0001	6,960.2507	6,982.9975	7,005.7442	7,007.5194	7,000.0761	7,010.0325
2.	State Adequacy Target (SAT)	6,375.0000	6,650.5329	6,760.0000	6,760.0000	6,760.0000	6,760.0000	6,760.0000
3.	Payment Weighted ADA x SAT = District Total	$46,696,875.64	$46,289,376.20	$47,205,062.83	$47,358,830.93	$47,370,831.08	$47,320,514.44	$47,387,819.36
4.	District Dollar Value Modifer (DVM)	1.0920	1.0880	1.0880	1.0880	1.0880	1.0880	1.0880
5.	District Total Modified	$50,992,988.20	$50,362,841.31	$51,359,108.36	$51,526,408.05	$51,539,464.21	$51,484,719.71	$51,557,947.47
6.	Local Effort (2004-05 or as Adjusted)	$4,278,935.63	$4,278,935.63	$4,278,935.63	$4,278,935.63	$4,278,935.63	$4,278,935.63	$4,278,935.63
7.	**State Funding Estimate Before Phase-in or Hold Harmless**	**$46,714,052.57**	**$46,083,905.68**	**$47,080,172.73**	**$47,247,472.42**	**$47,260,528.58**	**$47,205,784.08**	**$47,279,011.84**
8.	2005-2006 State Funding Total	$34,924,807	$34,924,807	$34,924,807	$34,924,807	$34,924,807	$34,924,807	$34,924,807
	Phase-In Estimate:	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	Phase-Out Estimate (2005-06):	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9.	SB 287 Formula Phase Amount (Line 7 x %)	$46,714,052.57	$46,083,905.68	$47,080,172.73	$47,247,472.42	$47,260,528.58	$47,205,784.08	$47,279,011.84
10.	2005-2006 State Funding Phase Amount (Line 8 x %)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
11.	**Estimated Formula Phase Total** (before Hold Harmless)	$46,714,052.57	$46,083,905.68	$47,080,172.73	$47,247,472.42	$47,260,528.58	$47,205,784.08	$47,279,011.84
	Hold Harmless Calculation (Prior Year ADA > 350) (Large School)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM
12.	DVM Calculation	1.0920	1.0880	1.0880	1.0880	1.0880	1.0880	1.0880
13.	2005-2006 State Funding Modified by DVM	$38,137,889.16	$37,998,189.93	$37,998,189.93	$37,998,189.93	$37,998,189.93	$37,998,189.93	$37,998,189.93
14.	FY06 Modified (Line 13) Per 2005-06 Weighted ADA	$6,942.5447	$6,917.1142	$6,917.1142	$6,917.1142	$6,917.1142	$6,917.1142	$6,917.1142
15.	Est. Total (Line 11) per Payment Weighted ADA (Line 1)	$6,377.35	$6,621.01	$6,742.12	$6,744.10	$6,744.26	$6,743.61	$6,744.48
	"On Formula/Hold Harmless" Determination	*Hold Harmless*	*Hold Harmless*	*Hold Harmless*	*Hold Harmless*	*Hold Harmless*	*Hold Harmless*	*Hold Harmless*
	Hold Harmless Calculation (Prior Year ADA ≤ 350) (Small School)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM
12A.	DVM Calculation	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13A.	Greater of 2004-05 and 2005-06 State Funding	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14A.	State Funding Modified by DVM	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	"On Formula/Hold Harmless" Determination	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*
16.	**ESTIMATED STATE FORMULA PAYMENT**	$50,854,141	$48,144,849	$48,302,191	$48,459,533	$48,471,812	$48,420,326	$48,489,195
	APPROPRIATION ADJUSTMENT PERCENTAGE	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%
	ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT	$50,854,141	$48,144,849	$48,302,191	$48,459,533	$48,471,812	$48,420,326	$48,489,195
	Revenue Sources:							
	Classroom Trust Fund - Per ADA (DESE) *	425.8199	618.0000	576.0000	576.0000	576.0000	576.0000	576.0000
	ADA Used for Classroom Trust Fund Payment	1,551.5311	1,640.8951	1,667.6637	1,667.6637	1,667.6637	1,667.6637	1,667.6637
	Basic Formula - Classroom Trust Fund Total	$732,722	$1,014,073	$960,574	$960,574	$960,574	$960,574	$960,574
	Basic Formula - State Monies Total	$50,121,419	$47,130,776	$47,341,617	$47,498,959	$47,511,238	$47,459,752	$47,528,621
17.	**Small School Allocation**	$0	$0	$0	$0	$0	$0	$0
	Prop C Amount per Combined WAM & WADA	$1,286.92	$1,513.00	$1,495.00	$1,495.00	$1,495.00	$1,495.00	$1,495.00
	Combined WAM & WADA Used for Prop C	5,516.5099	6,125.1683	6,982.9975	6,991.7632	6,990.1198	7,000.0761	7,010.0325
	Prop C Calculation	$8,133,978.78	$9,267,379.64	$10,439,581.20	$10,452,685.92	$10,450,229.03	$10,465,113.77	$10,479,998.51

Fiscal Year 2026 Governor's Budget Recommendations		
Payment	**SAT / Amount Per / Proration**	**Appropriation / Denominator**
Basic Formula-3	$6,760 or Slightly Higher	$3,985,430,822
Classroom Trust Fund-1	$576	$441,763,770 / 767,193
Prop C-2	$1,495	$1,306,961,000 / 874,166
Small Schools Grant $20M-1	$545	$20,000,000 / 36,689
Small Schools Grant $10M-4	$281	$10,000,000 / 35,534
Transportation-5	100%	$376,575,449

State Adequacy Target (SAT) and Threshold Recalculations		
Item	**FY 2025**	**FY 2026**
State Adequacy Target	$6,760.00	$7,145.00
Free & Reduced Lunch Threshold	16.73%	16.73%
Special Education (IEP) Threshold	13.30%	13.30%
Limited English Proficiency Threshold	2.09%	2.09%
DVM for FY 2025	The dollar value modifier (DVM) for FY 2025 may be viewed under State Aid Payment Data Portion of the School Finance website.	

Other Revenues

Student Activity Funds

Individual schools collect revenue for the various clubs, organizations and activities throughout the school year. These funds are used to support the various activities.

Other Revenue

The District collects miscellaneous funds from various sources that are not tied to a particular expenditure or program. Examples include:

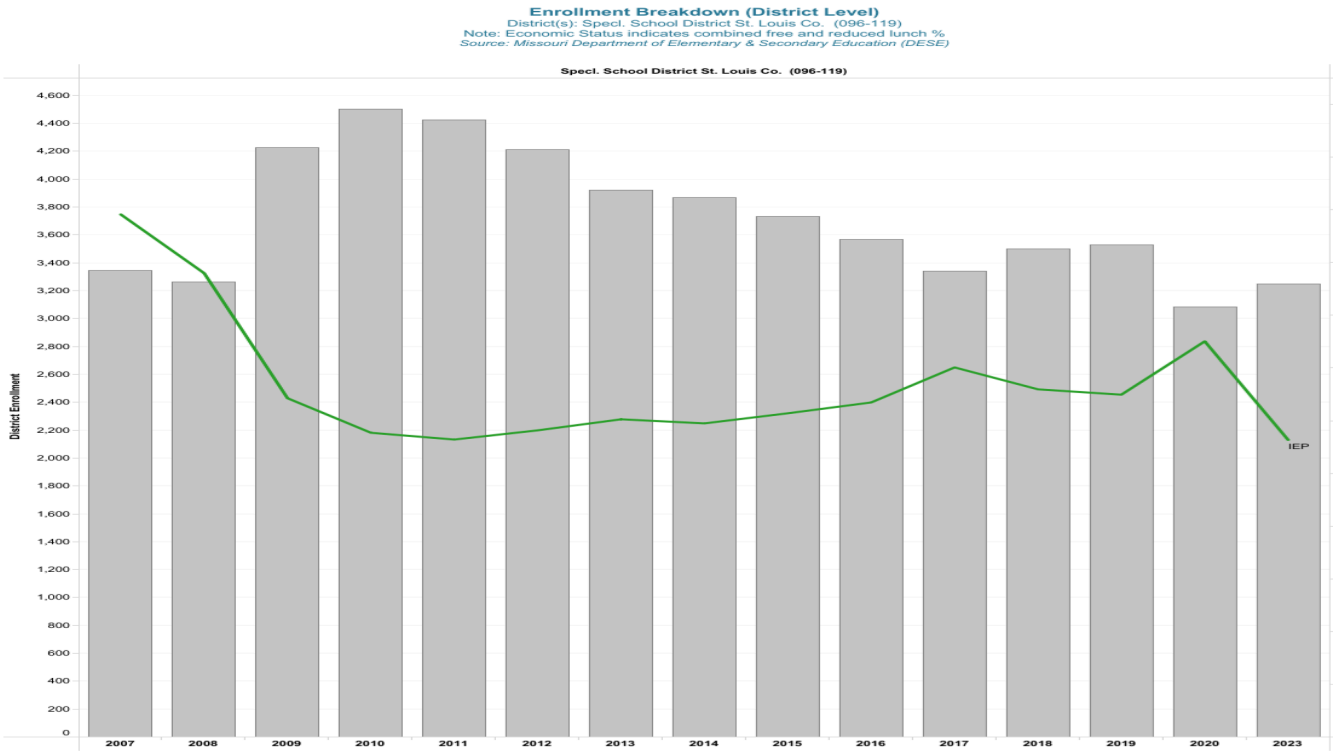
- Cosmetology grants - Grants from the St. Louis Cosmetology Foundation to cover the costs of kits and testing for students at North & South Tech
- Desegregation - Funding for educational costs associated with students attending St. Louis County schools through the voluntary transfer program.
- E-Rate - these revenues are received from the e-rate program providing discounts to assist schools and libraries in the United States to obtain affordable telecommunications and internet access. It is one of four support programs funded through a universal service fee charged to companies that provide interstate and/or international telecommunications services.
- Parkway Clinical Rotation - Funding from Parkway to offset the costs associated with the Pre-Professional Health Sciences program which is a partnership between SSD, Parkway, Rockwood, BJC and St. Luke's.
- Customized Training Program - Pass through funding from the State where SSD receives a percentage of the funds to manage the grants that allow manufacturing businesses to offer role or company specific training for new or advancing employees.
- UMB rebates - these monies are received from UMB Bank for rebates based on expenditure activity on purchasing cards
- Adult Education - Applied Tech LPN program which charges tuition and receives Title VI funds.
- LPN Testing - Revenue received from applicants to the Applied Tech LPN program to cover the costs of tests and proctoring.

Enrollment History and Projections

Projection Methodology and Analysis

Due to the nature of SSD and the unique population of students we serve, enrollment and its related projections are not as seen in typical school districts. Projecting enrollment for SSD, is not about the number of students the District serves but much more about the services needed by those students. Projecting enrollment for SSD schools and programs is particularly challenging, as placement is determined by IEP team decisions rather than a fixed formula. There is no set equation to predict how many students in the county will have an IEP or what percentage of those students will be placed in an SSD school. For technical schools, enrollment is forecasted based on capacity projections, with morning sessions at 95% capacity and afternoon sessions at 80% capacity, accounting for cohort attrition.

While enrollment has gradually declined over the past several years, current projections indicate a slight increase. Available data suggests stable enrollment with minor fluctuations through FY26.



Strategic Plan and Comprehensive School Improvement Plan

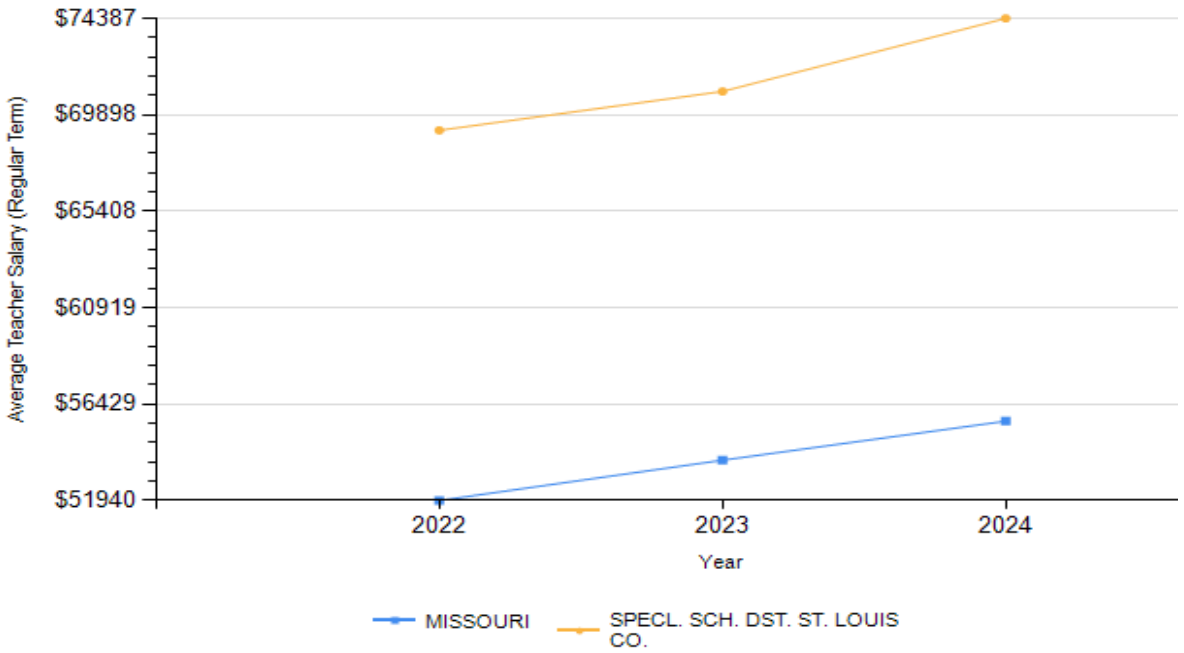
The strategic plan is a long-range plan founded on the vision, mission, and core values of the District. It is more visionary than the improvement plan and focuses on long-term goals. The strategic plan provides direction for the improvement plan.

The Comprehensive School Improvement Plan (CSIP) defines the steps needed to achieve the strategic plan's long-term goals. It is more operational than visionary, and includes short-term goals, with detailed actions for each goal. The improvement plan's actions are evaluated more frequently than the strategic plan and it is formatively reviewed and revised quarterly throughout the year.

The long-range strategic plan helps the District set visionary expectations and the annual improvement plan focuses on operations, making it possible to achieve those expectations. At the end of the year, both the strategic and improvement plans are evaluated for success. The strategic plan's evaluation is formative, while the improvement plan's evaluation is summative.



District Faculty Information

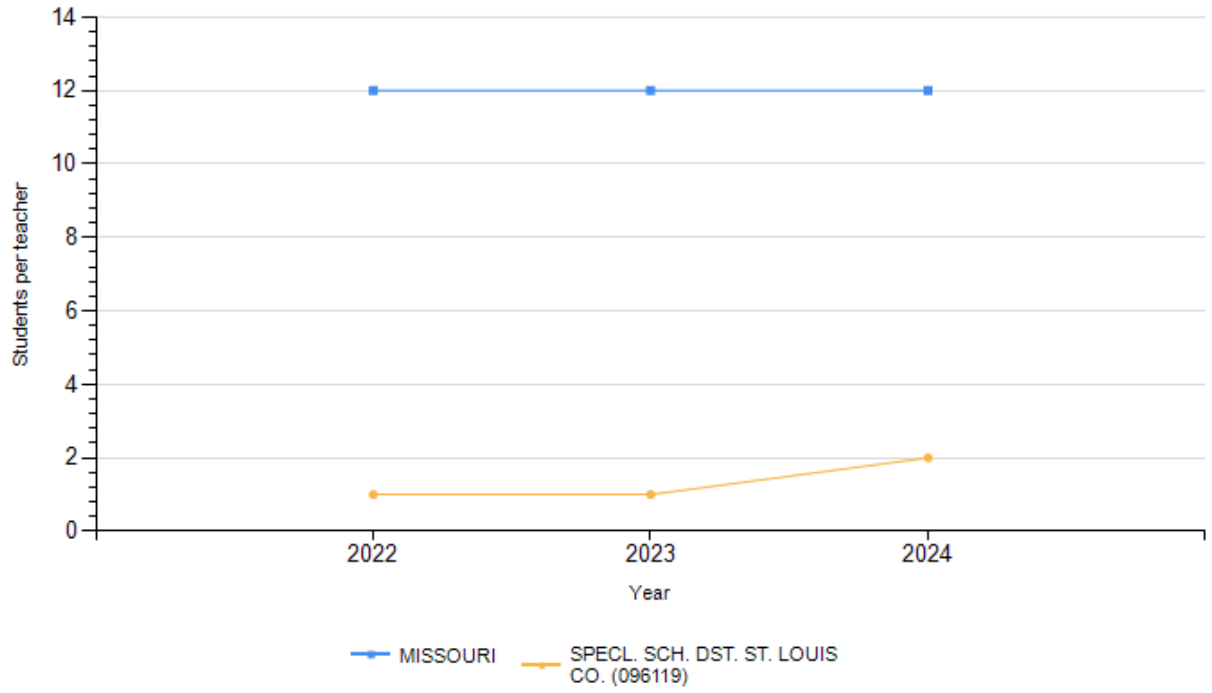


District: MISSOURI (500500)					
Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2024	$55,633	$57,793	$103,563	12.7	58.2
2023	$53,817	$55,751	$100,837	12.6	58.3
2022	$51,945	$53,312	$97,761	12.7	59.1

District: SPECL. SCH. DST. ST. LOUIS CO. (096119)					
Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2024	$74,382	$74,382	$137,187	12.6	79.9
2023	$70,983	$70,983	$127,640	12.2	78.2
2022	$69,171	$69,171	$124,839	12.1	77.3

Student Data and Demographics

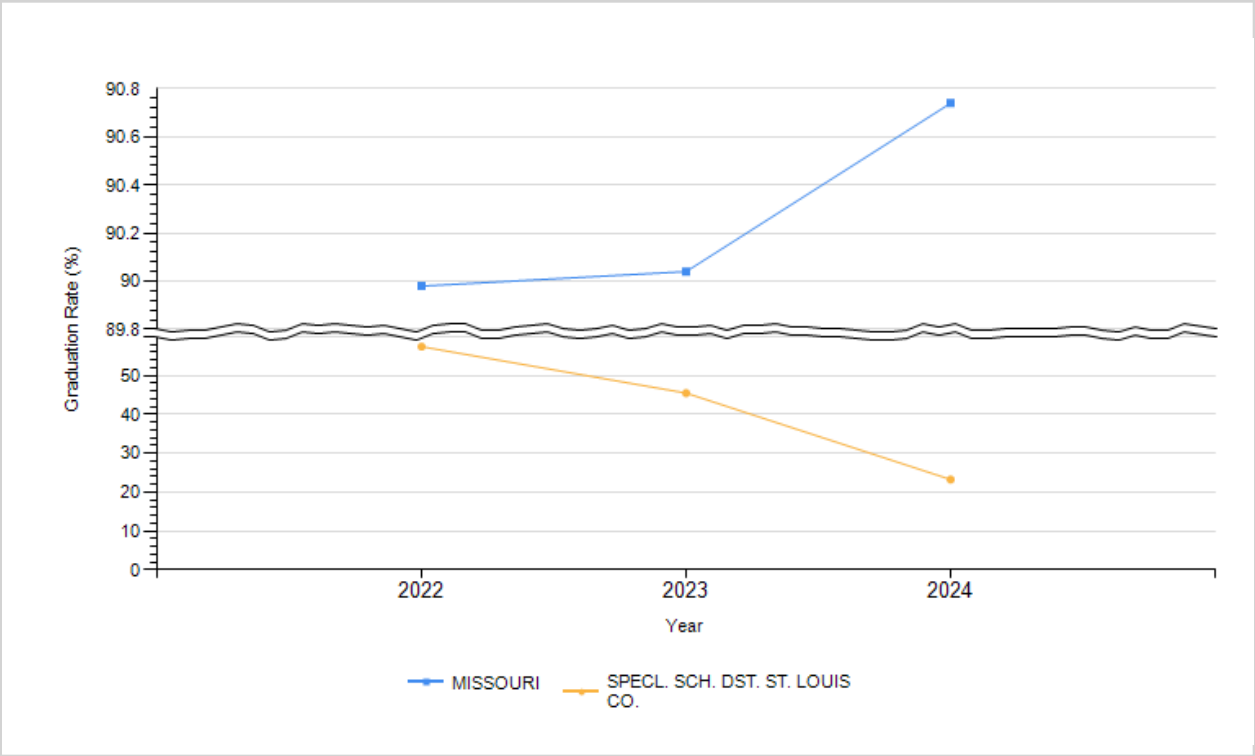
Student Staff Ratios



District: MISSOURI			
Year	**Students per teacher**	**Students to classroom teachers**	**Students to administrators**
2024	12	16	158
2023	12	16	162
2022	12	16	166

District: SPECL. SCH. DST. ST. LOUIS CO. (096119)			
Year	**Students per teacher**	**Students to classroom teachers**	**Students to administrators**
2024	2	66	68
2023	1	32	59
2022	1	1184	59

District Graduate Analysis
4-Year



School Finance Report

The Department of Elementary and Secondary Education (DESE) produces an annual School Finance Report that includes data points on enrollment, expenditures, revenue, and tax rates. The calculation of Current Expenditures per ADA was changed to a building-level calculation in FY 2019, consistent with the requirements of the ESSA, so this data point is no longer included in the School Finance Report. Information on Current Expenditures per Pupil can be found in the Informational Section of this document. As shown on the following pages, the District is compared to the state's average on various metrics, including the American College Test score, percent of students entering four-year colleges/universities or post-secondary institutions, graduation rate, and dropout rate.

School Finance Report

	SPECL. SCH. DST. ST. LOUIS CO.			Missouri		
	2022	2023	2024	2022	2023	2024
Total Enrollment	3,138	3,249	3,540	861,973	860,870	858,053
Average Daily Attendance (ADA)	1,448.80	1,346.93	1,429.32	798,945.16	796,829.59	793,771.92
Total Expenditures	$490,471,080	$517,864,467	$598,456,451	$14,926,569,234	$15,691,631,957	$16,685,037,454
Total Current Exp.						
Current Exp per ADA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
% of Revenue in the Operating Funds: Local includes Local, County, and Prop. C Monies.						
Local (%)	65.85	65.02	64.87	44.40	45.05	47.87
State (%)	21.80	21.91	22.45	36.26	36.74	37.77
Federal (%)	12.35	13.07	12.68	19.32	18.21	14.36
Assessed Valuation	0	76,134,100	0	120,392,628,544	127,153,288,255	141,168,281,098
Tax Rates						
Tax Rate Ceiling						
Operating Funds	1.0158	1.0495	0.9616	3.6564	3.7036	3.6813
Adjusted Tax Rate						
Incidental	0.4596	0.4698	0.4205	3.4200	3.4331	3.4284
Teachers	0.4944	0.5058	0.4634	0.1011	0.1014	0.0976
Debt Service	0.0000	0.0000	0.0000	0.5060	0.5016	0.5120
Capital Projects	0.0618	0.0739	0.0777	0.1168	0.1374	0.1335

ESSA Per Pupil District & Building Level Expenditures Report

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

Per Pupil District & Building Level Expenditures Report

District: **SPECL. SCH. DST. ST. LOUIS CO. (096119)**
Year: **2024**

District		A. Membership *	B. District Level Per-Pupil Federal	C. District Level Per-Pupil State/Local	D. District Level Per-Pupil Total (Sum of B+C)
SPECL. SCH. DST. ST. LOUIS CO.		2,735.86	$24,287	$184,009	$208,297

Buildings (PK only buildings are excluded.)	Grade Span	A. Membership *	B. Building Level Per-Pupil Federal	C. Building Level Per-Pupil State/Local	D. Building Level Per-Pupil Total (Sum of B+C)	E. Building Share of Central Per-Pupil Federal	F. Building Share of Central Per-Pupil State/Local	G. Building Share of Central Per-Pupil Total (Sum of E+F)	H. Total Expenditures Per-Pupil (Sum of D+G)
JUVENILE DETENTION CTR. (1015)	06 - 12	36.00	$40,157	$13,449	$53,607	$3,251	$29,281	$32,532	$86,139
HIRAM NEUWOEHNER (1059)	09 - 12	91.21	$5,958	$86,433	$92,391	$3,251	$29,281	$32,532	$124,923
SOUTHVIEW HIGH (1069)	09 - 12	72.06	$7,344	$80,537	$87,881	$3,251	$29,281	$32,532	$120,413
NORTHVIEW (1089)	09 - 12	137.12	$5,684	$69,851	$75,536	$3,251	$29,281	$32,532	$108,068
NORTH TECHNICAL (1100)	10 - 12	353.60	$10,481	$11,703	$22,184	$3,251	$29,281	$32,532	$54,716
SOUTH TECHNICAL (1150)	11 - 12	359.05	$8,895	$11,745	$20,641	$3,251	$29,281	$32,532	$53,173
ACKERMAN (4029)	K - 08	132.25	$20,598	$284,042	$304,640	$3,251	$29,281	$32,532	$337,172
LITZSINGER (4069)	K - 08	79.87	$8,095	$104,011	$112,106	$3,251	$29,281	$32,532	$144,638
SOUTHVIEW (4269)	K - 08	56.36	$9,581	$85,474	$95,055	$3,251	$29,281	$32,532	$127,587
EXTERNAL SITES (9990)	K - 12	1,418.34	$30,630	$240,086	$270,715	$3,251	$29,281	$32,532	$303,247

(Excluded expenditures include capital outlay, debt service, community services, non-instruction/support, adult education, and Title I expenditures. Impact aid is considered local expenditures.)

* Membership is the count of resident students in grades PK-12 taken on the last Wednesday in September who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Rules associated with the reporting of September Membership could result in an increased current expenditure amount per-pupil for buildings reporting Pre-Kindergarten students.

2025-26 Teacher Salary Schedule

SDNEA 10-Month

Step	bs	bs+15	ma	ma+15	ma+30
1	$49,000	$50,121	$55,635	$57,420	$58,991
2	$50,397	$51,500	$57,082	$58,917	$60,722
3	$51,833	$52,916	$58,570	$60,454	$62,503
4	$53,310	$54,371	$60,098	$62,034	$64,337
5	$54,829	$55,866	$61,668	$63,658	$66,224
6	$56,391	$57,402	$63,518	$65,826	$68,167
7	$57,999	$58,981	$65,169	$67,540	$70,167
8	$59,652	$60,603	$66,864	$69,301	$72,225
9	$61,352	$62,116	$68,602	$71,110	$74,344
10	$63,108	$63,721	$70,386	$72,970	$76,525
11	$64,907	$65,590	$72,216	$74,667	$78,785
12	$66,757	$67,514	$74,094	$76,857	$81,096
13	$68,659	$69,494	$76,020	$79,111	$83,250
14	$71,224	$71,533	$77,997	$81,682	$86,788
15		$75,288	$82,831	$84,949	$90,477
16			$90,427	$92,622	$94,322
17				$98,056	$99,510
18					$108,385

2025-26 Teacher Salary Schedule

SDNEA 12-Month

Step	bs	bs+15	ma	ma+15	ma+30
1	$62,632	$65,963	$70,574	$72,987	$76,426
2	$64,235	$67,652	$72,428	$74,895	$78,426
3	$65,880	$69,384	$74,326	$76,864	$80,479
4	$67,566	$71,160	$76,280	$78,876	$82,587
5	$69,296	$72,981	$78,295	$80,941	$84,751
6	$71,070	$74,850	$80,355	$83,061	$86,973
7	$72,889	$76,766	$82,480	$85,238	$89,254
8	$74,755	$78,731	$84,640	$87,468	$91,596
9	$76,669	$80,747	$86,817	$89,763	$93,999
10	$78,632	$82,814	$89,116	$92,119	$96,468
11	$80,645	$84,934	$91,390	$94,538	$99,003
12	$82,709	$87,108	$93,790	$97,021	$101,605
13	$84,827	$89,338	$96,215	$99,571	$104,277
14		$91,625	$98,740	$102,189	$107,015
15		$94,005	$101,290	$104,877	$109,831
16			$103,887	$107,636	$112,723
17				$110,484	$115,692
18					$118,740

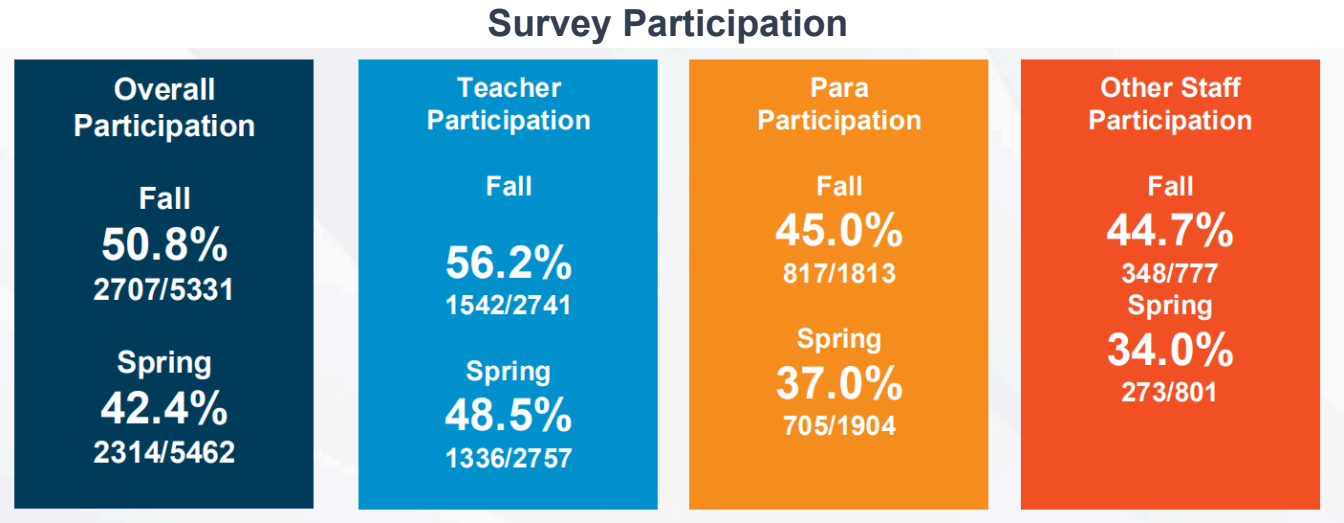
District Surveys

For the 2024-25 school year, SSD utilized a third-party vendor, Panorama, to administer the annual employee engagement survey.

- Administered in the spring and fall
- Measure the level of engagement of SSD's employees
- Identify areas where employee engagement can be improved

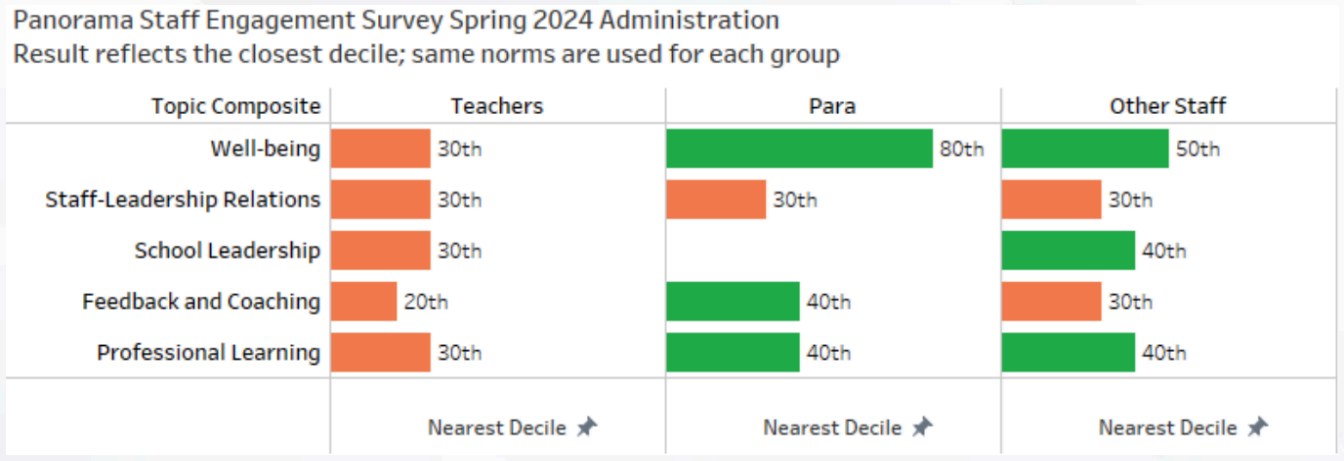
Overall Engagement is composed of items that are designed to measure each employee's level of engagement. Engagement drives different areas of the work environment that may impact engagement and organized into the following dimensions:

- Mission and Vision
- Leadership
- School Climate
- Feedback and Recognition
- Work Environment
- Feedback and Coaching
- Professional Learning
- Diversity, Equity, Inclusion, and Accessibility
- Communication
- Well-being



Engagement


75.3% of SSD teachers and staff are engaged
39% of school staff nationwide are engaged
26% of US employees nationwide are engaged
20% of employees globally are engaged


Panorama Staff Engagement Survey Spring 2024 Administration
Result reflects the closest decile; same norms are used for each group
Topic Composite
Teachers
Para
Other Staff
Well-being
30th
80th
50th
Staff-Leadership Relations
30th
30th
30th
School Leadership
30th
40th
Feedback and Coaching
20th
40th
30th
Professional Learning
30th
40th
40th
Nearest Decile
Nearest Decile
Nearest Decile

Panorama Survey Results for SSD Teacher and Paras by District

Overall Engagement Composite: Topic Area Item Favorability Percentages

Spring 2023-24 Administration
Midpoint for line color change is set at 60%

District Name	Teachers		Paras		Teachers and Paras Combined	
	Favorability Percent	Response Count	Favorability Percent	Response Count	Favorability Percent	Response Count
Hancock School District	86.4%	11	93.8%	8	89.5%	19
Affton School District	87.8%	35	89.8%	22	88.5%	57
University City School District	73.6%	18	91.7%	12	80.8%	30
Ferg.-Flo. School District	75.4%	73	79.8%	31	76.8%	104
Ritenour School District	69.3%	48	86.7%	36	76.7%	84
Maplewood School District	79.5%	11	70.8%	6	76.5%	17
Special School District	74.9%	305	78.7%	159	76.2%	464
Bayless School District	77.9%	17	73.2%	14	75.8%	31
Riverview Gardens School District	67.5%	58	88.6%	33	75.2%	91
Hazelwood School District	73.8%	139	76.7%	49	74.5%	188
Normandy School District	70.2%	26	79.0%	16	73.5%	42
Brentwood School District	75.0%	11	70.0%	5	73.4%	16
Rockwood School District	69.3%	88	80.1%	44	73.0%	132
Valley Park School District	68.3%	15	81.5%	7	72.4%	22
Jennings School District	76.6%	27	64.8%	18	71.9%	45
Webster Groves School District	64.8%	32	85.9%	16	71.9%	48
Ladue School District	68.3%	30	77.9%	17	71.8%	47
The Leadership School			71.4%	2	71.4%	2
Parkway School District	63.7%	148	83.5%	90	71.2%	238
Mehlville School District	66.8%	91	82.0%	32	70.7%	123
Clayton School District	61.8%	14	85.7%	7	69.9%	21
Kirkwood School District	58.8%	37	80.9%	17	65.7%	54
Pattonville School District	59.1%	33	79.2%	12	64.4%	45
Lindbergh School District	54.9%	57	75.0%	37	62.8%	94

Panorama Survey Results for Teachers and Paras in SSD Schools & Programs

Overall Engagement Composite: Topic Area Item Favorability Percentages

Spring 2023-24 Administration
Midpoint for line color change is set at 60%

	Teachers		Paras		Teachers and Paras Combined	
	Favorability Percent	Response Count	Favorability Percent	Response Count	Favorability Percent	Response Count
Juvenile Detention Ctr	91.7%	3	100.0%	4	96.4%	7
VSP Sites	87.5%	14	89.5%	19	88.6%	33
Litzsinger	92.6%	17	78.3%	23	84.4%	40
Special School District Other	76.4%	112	75.8%	24	76.3%	136
Northview	67.0%	25	86.2%	22	75.9%	47
South Tech	74.2%	30	100.0%	1	75.0%	31
Neuwoehner	72.4%	29	76.0%	25	74.1%	54
Ackerman	71.4%	23	73.6%	23	72.5%	46
North Tech	71.4%	28	75.0%	4	71.9%	32
Bridges South	66.7%	6	75.0%	3	69.4%	9
Southview	64.3%	18	61.4%	11	63.2%	29

Glossary of Terms

The Glossary contains definitions of terms used throughout the budget document. These definitions are aimed at assisting the reader in understanding the details of this document. Financial term definitions were obtained from the Missouri Financial Accounting Manual.

90/90 Attendance Rate: Also known as Proportional Attendance Rate, it is where attendance targets use the individual student's attendance rate and set the expectation that 90% of the students are in attendance 90% of the time.

Account: A descriptive heading which records financial transactions framing them into similar categories based on a given frame of reference, such as purpose, object, or source.

Accounting: The procedure of maintaining systematic records of events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

Accreditation: K-12 school districts in Missouri are rated by the state based on student performance on standardized tests and the extent to which districts meet established standards for providing students with adequate resources.

Accreditation Status: School districts are accredited according to standards set by the State Board of Education. The three levels of accreditation are: Accredited, Provisionally Accredited, and Unaccredited.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when the revenue is actually received or the payment is actually made.

Adjusted Tax Rate of the District: Actual tax rates (after rollbacks) levied by the district, for each fund (incidental, teachers, debt service and capital projects), and filed with the county clerk by September 1.

Affordable Care Act (ACA): In March 2010, Congress passed and the President signed into law the Affordable Care Act, which puts in place comprehensive health insurance reforms that will hold insurance companies more accountable, lower health care costs, guarantee more health care choices, and enhance the quality of health care for all Americans.

American Rescue Plan (ARP): A US $1.9 trillion economic stimulus bill signed into law by President Joe Biden on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

Americans with Disabilities Act (ADA): The Americans with Disabilities Act (ADA) is a U.S. civil rights law that prohibits discrimination against individuals with disabilities in various aspects of public life, including employment, public services, public accommodations, and transportation. It ensures people with disabilities have equal access and opportunities, prohibiting discrimination based on disability. The ADA was enacted in 1990 and has been updated, with the Americans with Disabilities Amendment Act of 2008 (ADAA) broadening the definition of disability.

Annual School Budget: A legal document presenting the Board's plan for allocating available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district for the fiscal year.

Annual Secretary of the Board Report (ASBR): Annual financial report submitted by all public school districts and charter schools to the Department of Elementary and Secondary Education. The report is due by August 15 of each year.

Appropriation: This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes.

Assessed Valuation: The total assessed property value of the school district minus tax-increment-finance valuation, as of December 31 of the previous calendar year of personal, residential, commercial, and agricultural property used for the purpose of levying taxes.

Average Daily Attendance (ADA): The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours school was in session (actual calendar) plus the summer school average daily attendance (ADA) (hours attended divided by 1044 hours).

Basic Formula (State Aid): Amounts received from the State Foundation Formula.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bond Amortization: Gradually paying amounts owed from a bond obligation according to a specified schedule of times and amounts.

Bonded Indebtedness: The part of the LEA debt that is covered by the outstanding bonds of the LEA. Article VI, Section 26(b) limits the bonded indebtedness for school districts to fifteen percent of the value of taxable tangible property subject to voter approval.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget consists of five statutory parts: (1) budget message, (2) estimated revenue with comparative revenues, (3) estimated expenditures with comparative expenditures, (4) debt amortization schedule, (5) general budget summary. Section 67.010, RSMo, is the statutory reference governing budgets.

Capital Assets: Land, buildings, machinery, furniture, and other equipment that the LEA intends to hold or continue in use over a long period of time. "Capital" denotes the probability or intent to continue use or possession and does not indicate immobility of an asset.

Capital Outlay: An expenditure which results in the acquisition of or additions to fixed assets which are presumed to have benefits for more than one year. Capital Outlay encompasses expenditures for land or existing buildings, improvements of grounds, construction of buildings,

additions to buildings, remodeling of buildings, or the initial purchase or replacement of equipment.

Capital Projects Fund: The governmental fund that accounts for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures with the exception of certain expenditures for classroom instructional capital outlay.

Career and Technical Education (CTE): Career and Technical Education is an educational approach that focuses on preparing students for specific careers by teaching them technical skills and knowledge. It's offered at the middle school, high school, and post-secondary levels, covering a wide range of fields. CTE programs aim to provide students with the skills and knowledge needed for employment in current or emerging industries, as well as prepare them for further education or training.

CARES Act: The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law meant to address the economic fallout of the COVID-19 pandemic in the United States.

Cash Basis Accounting: The basis of accounting in which revenue and expenses are recorded in the period they are actually received or expended in cash.

Center for Advanced Professional Studies (CAPS): A program where students fast forward into their future and are fully immersed in a professional culture, solving real world problems, using industry standard tools and are mentored by actual employers, all while receiving high school and college credit.

Certificate of Participation (COP): Certificate of Participation (COP) is a financial instrument used by government entities to finance capital projects, offering investors a share of the project's revenue stream. Essentially, investors purchase an interest in the payments generated by a lease or other agreement related to the project, rather than owning the asset itself.

Character Education: Character education is an umbrella term loosely used to describe the teaching of children in a manner that will help them develop variously as moral, civic, good, mannered, behaved, non-bullying, healthy, critical, successful, traditional, compliant and/ or socially-acceptable beings.

Classroom Trust Fund: Classroom Trust Fund was created to provide a separate accounting for money generated by riverboat gaming. Local districts have a great flexibility in the expenditure of this money as it is spent at the discretion of the local school district.

Community Based Vocational Instruction (CBVI): Community-based vocational instruction is a type of vocational training that takes place in real-world settings, rather than traditional school environments. It focuses on helping students with disabilities develop job skills and gain experience in various careers and workplaces.

Community Services: Services provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. Typical services provided by a school district include early childhood/PAT instruction, childcare services, etc.

Consolidated Omnibus Budget Reconciliation Act (COBRA): Premiums paid by retirees and individuals eligible for extended medical insurance coverage. COBRA gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their

group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Consumer Price Index: A consumer price index (CPI) measures changes in the price level of a market basket of consumer goods and services purchased by households. The CPI in the United States is defined by the Bureau of Labor Statistics as "a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services."

Contracted Services: Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

COVID-19: In COVID-19, 'CO' stands for corona, 'VI' for virus, and 'D' for disease. COVID-19 is the name of the disease caused by the new coronavirus that is called SARS-CoV-2, or sometimes just "novel coronavirus".

Cyber-Insurance: Insurance designed to cover hazards such as unauthorized Web site access, online libel, data privacy loss and repairs to databases after system failures.

Debt Service Fund: The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and paying agents' fees.

Deferred Revenue: A liability account which represents revenues collected before they become due.

Deficit: (1) A negative fund balance amount (debit balance) caused by liabilities of the fund exceeding the fund's assets. (2) The excess of expenditures over revenues in any given accounting period.

Delinquent Property Taxes: Taxes remaining unpaid on and after the date on which they become due and payable by statute.

Department of Elementary and Secondary Education (DESE): The Department of Elementary and Secondary Education is the administrative arm of the State Board of Education. It is primarily a service agency that works with educators, legislators, government agencies, community leaders and citizens to maintain a strong public education system. Through its statewide school-improvement activities and regulatory functions, the Department strives to assure that all citizens have access to high-quality public education. The Department's responsibilities range from early childhood to adult education services.

Dollar Value Modifier (DVM): The DVM was designed by the Missouri Legislature to reflect the relative purchasing power of a dollar as related to wage data for metropolitan, micropolitan and county areas available from the U.S. Department of Commerce, Bureau of Economic Analysis.

Dropout Rate: For grades 9-12 the number of dropouts divided by the total of September enrollment, plus transfers in, minus transfers out, minus dropouts, added to September enrollment, then divided by two.

Due Process: Procedures to safeguard the rights of parents, children and educational agencies in the education process. Parents have specific due process rights, including the right to be notified and give

consent, and the right to a due process hearing when an agreement cannot be reached between the parent and the school.

Early Childhood Special Education (ECSE): Programs designed for children who are diagnosed as disabled and are 3 years old and within two years of eligibility for kindergarten.

EducationPlus: A school district cooperative, non-profit educational service agency that brings school districts together to share resources, information and ideas through exemplary, nationally-recognized services in educational technology, cooperative purchasing, staff development and more.

Elementary and Secondary School Emergency Relief Fund (ESSER): Congress set aside approximately $13.2 billion of the $30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). ESSER Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019.

Enrollment: Head count taken the last Wednesday of September of all resident and nonresident students in grades K-12 enrolled in the attendance center.

English Language Arts (ELA): The subjects (such as reading, spelling, literature, and composition) that aim at developing the student's comprehension and capacity for use of written and oral language.

English Language Learners (ELL): English Language Learners are students who do not know English or who need to improve their English in order to understand their school work.

Enterprise Resource Planner (ERP): Software that manages business processes for a school district.

Equipment: Items that are electrical or mechanical in nature or furniture and 1) have a useful life of a least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory is a small percent of the item's cost; 4) exceeds $5,000 per unit (local board may establish a cost threshold of less than $5,000).

ESEA/ESSA: The newest proposed version of the Elementary and Secondary Education Act (ESEA) —dubbed the Every Student Succeeds Act. The Every Student Succeeds Act (ESSA) is a US law passed in December 2015 that governs the United States K–12 public education policy. The law replaced its predecessor, the No Child Left Behind Act (NCLB), and modified but did not eliminate provisions relating to the periodic standardized tests given to students.

Extended School Year (ESY): Education provided for students with disabilities beyond the minimum days required; summer school.

Expenditures: Consumption of an asset or the payment of an expense.

Federal Programs: Programs coordinated by District personnel supported by federal aid/funds, while meeting the compliance requirements associated with the funding source. These programs refer to IDEA, ECSE, and various Title programs.

Furniture, Fixtures, and Equipment (FF&E): Furniture, Fixtures, and Equipment that are purchased through the Finance Department.

Financial Institution Tax: Taxes levied on intangible assets of banks or savings and loan associations.

Five-Year Graduation Rate: The five-year adjusted cohort graduation rate is calculated the same as the four-year with the exception that it includes both four- and five-year graduates in the fifth-year cohort.

Fixed Assets: Land, building, machinery, furniture, or other equipment the District intends to hold in its possession for a significant period of time. The word "fixed" denotes the probability or intent to continue use or possession, and does not indicate immobility of an asset.

FOCUS: The District's student information system (SIS) which allows the District to streamline administrative tasks while increasing communication with parents and students.

Food and Nutrition Services Fund: The fund used to account for all revenues and expenditures related to the provision of cafeteria services by the District to students and staff.

Foundation Formula: The new State Foundation Formula calculation which was passed in 2005 by the Missouri General Assembly.

Four-Year Graduation Rate: The four-year adjusted cohort graduation rate measures the percentage of students who earn a regular high school diploma within four years. The cohort begins with first-time ninth graders and is adjusted by adding students who transfer in and removing those who transfer out, emigrate, or pass away over the four-year period.

Free and Reduced Price Lunch: A federally assisted meal program through the U.S. Department of Agriculture that provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

Free and Reduced Price Lunch Threshold: Used in the State Aid calculation and determined by dividing the total free and reduced price lunch pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts;

Full Time Equivalent (FTE): An FTE of 1.0 means that the person is equivalent to a full-time worker.

Full-Time Equivalency: The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity.

Full Accrual Basis: A method of accounting where revenue is recognized in the accounting period in which it is earned or in which it becomes measurable and expenses are recognized expenses in the fiscal period in which they are incurred, if measurable. This method of accounting establishes receivables and payables because there can be a timing difference between receiving or paying funds and when they are actually recognized as revenue or expense.

Function: The code used to describe the action, purpose, or program for which activities are performed. The functions of a district in the State of Missouri are categorized into five broad areas: Instruction, Support Services, Community Services, Facilities Acquisition & Construction, and Debt.

Fund: An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance: The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

General Assembly: The Missouri Legislature made up of Senators and Representatives.

General Equivalency Diploma (GED): Tests are a battery of five tests which (when passed) certifies that the taker has high school-level academic skills. The test is a battery of five multiple-choice tests that ask questions about subjects covered in high school. The exam covers reading, mathematics, social studies, science and writing skills.

General (Incidental) Fund: The fund used to account for all financial resources except those required to be accounted for in other funds.

Governing Council: The Governing Council is a 22-member oversight board for SSD consisting of one Board of Education member from each of St. Louis County's 22 public school districts. The Governing Council reviews and approves the district's annual budget; reviews and approves a five-year rolling plan for the district; and interviews and elects the seven members of the SSD Board of Education.

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Special Revenue (Teachers'), Debt Service, and Capital Projects Funds.

Governor's Emergency Education Relief (GEER): A fund authorized under section 18002 of the CARES Act is a block grant giving governors wide discretion in using the money to support "needs related to COVID-19."

Guided Reading: A component of Balanced Literacy that provides small group reading instruction with leveled texts so students can access literature that they are capable of based on their reading level.

High Need Fund: The High Need Fund was established pursuant to Section 162.974, RSMo, to provide funding support for a Local Education Agency (LEA) with "High Need Students." These students are special education students whose educational costs exceed three times (3x) the LEA's current expenditure per Average Daily Attendance (ADA).

High Quality Professional Development (HQPD): High-quality professional development in a school district, according to the Every Student Succeeds Act (ESSA), is defined by six key characteristics: sustained, intensive, collaborative, job-embedded, data-driven, and classroom-focused. This means it goes beyond one-time workshops and involves ongoing, in-depth learning experiences that are directly relevant to teachers' work and improve student outcomes.

Hold Harmless: A mechanism instilled in legislation that allows school districts to receive no less under a new formula calculation than the district received under the previous formula.

Homebound: Homebound instruction is a service available to Special School District students ages 3 to 21, who, because of their medical and/or psychological condition(s), require instruction outside of school: as a result of hospitalization (homebound to be give after hospitalization) or as a result of a medical/psychological condition which prevents their school attendance for an extended time.

Household Yield Method: An enrollment projection method that multiplies the students per household times the number of households in the district.

Individualized Education Program (IEP): Written document developed for each identified, eligible student with disabilities which includes: present level of performance; goals and objectives; criteria for measuring achievement; amount and type of special education and participation in regular education; dates of initiation and duration of services; and signatures of IEP team participants. An Individualized Education Program (IEP) is a legally binding document that outlines the special education services a student with a disability receives in public school. It's a collaborative effort involving parents, school staff, and sometimes the student themselves, to create a personalized plan for the student's educational needs. The IEP details the student's current academic and functional performance, measurable annual goals, and the specific services and supports needed for the student to succeed

Individuals with Disabilities Education Act (IDEA): The Individuals with Disabilities Education Act (IDEA) is a law ensuring services to children with disabilities throughout the nation. IDEA governs how states and public agencies provide early intervention, special education and related services to more than 6.5 million eligible infants, toddlers, children and youth with disabilities.

In Lieu of Tax: Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as other privately owned property or other tax base.

Insurance Claims Fund: The fund used to account for all revenues and expenditures related to all property and liability claims.

Interest Based Bargaining: An alternative to traditional collective bargaining that frames negotiation as joint problem solving to resolve each party's underlying issues, needs, and concerns. The process works by encouraging the parties to focus on interests, not positions, and to use communication and innovative thinking to identify superior solutions.

Interest Earned: The fee received for allowing borrowers to use the lender’s money.

Interest Paid: The fee a borrower pays to a lender for using the lender's money.

Item Benchmark Data (IBD): Data from the yearly Missouri Assessment Program is returned to the district in many formats. When this data is returned, the data is disaggregated to look at very specific content related performance areas of the test. These areas include how the district, school, grade level, teacher, and student have done on the state Grade Level Expectations, Content Standards, Process Standards, and Question Types. These reports are also broken out by race, meal status, special education status and gifted status.

K-12 Enrollment: Head count taken the last Wednesday of September of all resident and non-resident students in grades K through 12 enrolled in the attendance center. Each student (part-time, full-time or kindergarten) should be counted as one. Desegregation transfer students are reported as residents of the district in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported at the students' regular school in their home district.

Least Restrictive Environment (LRE): The Least Restrictive Environment (LRE) is a legal requirement under the Individuals with Disabilities Education Act (IDEA) that mandates students with disabilities be educated with their nondisabled peers to the maximum extent appropriate. This means they should be in general education classrooms as much as possible, with support and accommodations, and only removed if their needs can't be met there.

Limited English Proficiency (LEP): Refers to students whose primary language is not English and who have limited ability to read, speak, write, or understand English. These students may require specialized instruction and support to fully participate in academic programs and meet grade-level standards.

LEP Count: Limited English Proficient census taken and reported to the Department of Elementary and Secondary Education. This count is used in the weighted average daily attendance calculation in the Basic Formula Calculation.

Limited English Proficiency Threshold: Used in the State Aid calculation and determined by dividing the total limited English proficiency pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts

Leveled Literacy Intervention (LLI): A powerful, short-term intervention that provides daily intensive, small-group instruction which supplements classroom literacy teaching.

Local Education Agency (LEA): An education agency at the local level that exists primarily to operate a school or to contract for educational services. Normally taxes may be levied by such publicly operated agencies for school purposes.

Medicaid: A public health insurance program for some people or families with limited incomes and resources, including children, pregnant women, older adults, and people with disabilities. People who

receive Medicaid have most or all of their health care services paid for by US federal, state, and local governments.

Missouri Assessment Program (MAP): The MO DESE Assessment Section manages test development, on-going test maintenance, and oversees the test administration for four statewide, large-scale assessments. The MAP assessments test students' progress toward mastery of the Missouri Show-Me Standards.

Missouri Assessment Program-Alternative (MAP-A): Missouri Assessment Program-Alternative; a portfolio-based assessment that measures student performance based on alternate achievement standards; designed only for students with significant cognitive disabilities who meet grade level and eligibility criteria.

M&M Surtax: Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.

Missouri Options Program (MO-OP): The Missouri Options program, sponsored through the Department of Elementary and Secondary Education, is for students, ages 17 and older, who have the capabilities to complete Missouri high school graduation requirements, but for a variety of reasons lack the credits needed to graduate with their class and are at risk of leaving school without a high school diploma.

Missouri School Improvement Plan (MSIP): The Missouri School Improvement Program has the responsibility of reviewing and accrediting the 522 school districts in Missouri. The process of accrediting school districts is mandated by state law and by State Board of Education regulation.

Modified Accrual Basis Accounting: Modified accrual accounting is a hybrid accounting method that combines elements of cash-basis and accrual-basis accounting, primarily used by governments and non-profit organizations. It recognizes revenues when they are both measurable and available to finance current expenditures, and it records expenses when liabilities are incurred.

Modified Cash Basis Accounting: A method of accounting similar to cash basis accounting, in which revenues are recognized when cash is received and most expenditures are recognized when paid. There are some adjustments made to recognize revenue if received within 60 days of the fiscal year-end.

MAP Performance Index (MPI): MAP Performance Index which is a score that is calculated based on the achievement level students obtain on a state test. This calculation is used to determine the points earned towards the MSIP 5 achievement score.

MSIP Cycle 6: The Missouri School Improvement Program (MSIP) 6 works to prepare every child for success in school and life. MSIP 6 is the state's school accountability system for reviewing and accrediting public school districts in Missouri. MSIP began in 1990.

MUSIC: The Missouri United School Insurance Council which is an insurance risk pool providing comprehensive property and liability, and workers' compensation insurance to member districts.

National Board Certification: Now referred to as the National Board for Professional Teaching Standards (NBPTS), promotes excellence in education by advancing educator effectiveness and improving student learning. NBPTS develops rigorous professional standards and offers National Board Certification, a voluntary, advanced assessment that recognizes highly accomplished educators.

Object Code: Revenue object codes identify the source of the revenue, such as local, county, state, or federal. The expenditure object codes identify the service or commodity obtained, such as salaries, benefits, supplies, or purchased services.

Operating Funds: The classification of funds which includes the General (Incidental) and Special Revenue (Teachers') Funds.

Parent Advisory Council (PAC): A standing committee or council of individuals interested in improving special education services in their district.

Parents As Teachers (PAT): Parents as Teachers (PAT) is an international early childhood parent education and family support program serving families throughout pregnancy until their child enters kindergarten, usually age 5. The program is designed to enhance child development and school achievement through parent education accessible to all families.

Performance District: Any district that has met performance standards and indicators as established by the department of elementary and secondary education for purposes of accreditation under section 161.092 and as reported on the final annual performance report for that district each year.

Perkins Grant: The Carl D. Perkins Career and Technical Education Improvement Act of 2006 distributes postsecondary funds based on the number of career education students who are Pell Grant recipients and/or receive assistance from the Bureau of Indian Affairs.

Placement Rates for Career-Technical Education Students: The percentage of graduates who complete a career-technical education program and are placed in a related occupation or training program 180 days after graduation.

Positive Behavior Intervention Support (PBIS): Sometimes referred to as Positive Behavior Support (PBS/PPBS) was established by the Office of Special Education Programs of the U.S. Department of Education Positive Behavior Support as a process for creating safer and more effective schools by structuring the learning environment to support the academic and social success of all students. It focuses on encouraging positive student behavior, preventing disruptive behavior and tailoring academic strategies to individual student's needs.

Preschool Enrollment: All children enrolled in any district-sponsored pre-kindergarten activity, including early childhood special education.

Proposition C: Revenue received from the implementation of a one-cent statewide sales tax for education approved by voters in a statewide election in November 1982. One-half of the total received is used to roll back the current levy unless a simple majority of voters have voted to forgo all or part of the reduction per Section 164.013, RSMo.

Proprietary Fund: The term used to include either enterprise or internal service funds. Enterprise funds account for ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is based upon the determination of change in net assets. Internal service funds are established to account for services furnished by a department of the District to other departments on a cost reimbursement basis. The District's only proprietary fund is the Self Insured Medical Fund.

Public Review Committee (PRC): The PRC conducts a thorough review of: structure, governance, administration, financial management, delivery of services, cooperation with component school districts, the District's role as an advocate for students with disabilities, and compliance regarding conflicts, and responsiveness to the needs and concerns of the citizens of Special School District.

Purchase of Service (POS): "Purchase of service" generally refers to a process where an individual or organization buys a specific service from another entity, often for a defined purpose. This can range from purchasing a service to increase retirement benefits to securing services and supports for individuals with developmental disabilities. The term also applies to the process of acquiring necessary services as part of a larger purchasing process.

Reassessment: A bi-annual process where all taxable property is revalued based on current market conditions.

Refunding (Debt Refunding): This is a type of bond issued by the District. The purpose of the bond issue is to extinguish obligations already outstanding, typically for the purpose of reducing interest expense.

Rehabilitation Act of 1973: The Rehabilitation Act of 1973, a landmark piece of legislation, prohibits discrimination against individuals with disabilities in programs and activities that receive federal funding. It also sets standards for accessibility, including in federal government employment and information technology. The Act has served as a foundational framework for disability rights and continues to influence disability policy and practice.

Response to Intervention (RTI): A multi-tier approach to the early identification and support of students with learning and behavior needs. The RTI process begins with high-quality instruction and universal screening of all children in the general education classroom.

Revenue: Inflows or other enhancements of assets of an entity or settlement of its liabilities (or a combination of both) during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.

Section 504/504 Plan: Section 504 is a federal law that prohibits discrimination based on disability in programs receiving federal funding, including schools. A 504 plan is a document created under Section 504 to provide accommodations for students with disabilities in these programs. Essentially, Section 504 is the law, and a 504 plan is the specific plan developed to implement its provisions for individual students

St. Louis Association of Secondary School Principals (SASSP): The St. Louis region of the Missouri Association of Secondary School Principals (MoASSP) is a professional organization committed to the on-going improvement of secondary education, the professional development of middle level and high school principals and assistant principals, and programs for the youth of Missouri.

SB287 Foundation Formula: The new State Foundation Formula calculation which was passed in 2005 by the Missouri General Assembly.

Self-Insured Medical Fund: The fund used to account for the financial transactions of the District's self-funded medical plan. Revenue is generated from premiums and investment income.

Sequestration: In the United States federal budget, the sequester or sequestration refers to budget cuts to particular categories of federal spending that began on March 1, 2013 as an austerity fiscal policy.

Speech-Language Pathology (SLP): Speech-language therapists or speech therapists who are trained to work on many types of learning differences. These include dyslexia, auditory processing disorder, language disorders and social communication disorder. They also work with kids who have nonverbal learning disabilities.

SMART Goal: An acronym that describes goals that are Specific, Measurable, Attainable (or achievable), Results oriented, and Time-bound.

Special Non-Public Access Program (SNAP): Special education and related services for students parentally placed in private schools, parochial schools, and home school programs in St Louis County are provided throughout the school year by the Special Non-Public Access Program (SNAP). Special education and related services are provided at the designated public school SNAP sites after school, between the hours of 4-7 PM, or during school hours at the student's home school of residence in St. Louis County.

Special Education (SPED): Special education provides individualized instruction and support services for students with disabilities to help them learn and reach their full potential. It's not a one-size-fits-all approach, but rather a tailored set of services designed to address the specific needs of each student. The goal is to ensure all students, including those with disabilities, have access to a free and appropriate public education.

Special Education Threshold: Used in the State Aid calculation and determined by dividing the total special education pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts.

Special Revenue (Teachers') Fund: The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other school districts.

State Adequacy Target (SAT): An amount defined in Missouri statute as the sum of the current operating expenditures of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, divided by the total average daily attendance of all included performance districts. The department of elementary and secondary education recalculates the state adequacy target every two years using the most current available data.

State Assessed Railroad and Utilities (SARRU): Assessed valuation of railroad and utility properties assessed by the state. The amount of revenue each school district receives is derived from the average county levy for school purposes, capital project purposes, and debt services purposes.

State Aid: The new State Foundation Formula calculation which was passed in 2005 by the Missouri General Assembly.

Student Activity Fund: The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Super Sub Groups: Use of a Super Subgroup allows for inclusion of students otherwise missed due to a low number of students in a single subgroup, eliminates a duplicated count of an individual student who may fall into numerous subgroups, and holds all districts accountable for the same number of subgroups.

Tax Anticipation Notes (TANs): A short-term debt security issued by a municipal government to finance an immediate project that will be repaid with future tax collections. State and local governments use tax anticipation notes to borrow money, typically for one year or less and at a low-interest rate, in order to finance a capital expenditure such as the construction of a road or repairs of a building.

Tax Levy: A property tax (or millage tax) is a levy on the value of a property. The tax is levied by the governing authority of the jurisdiction in which the property is located. The municipal tax authority sets a percentage rate for imposing taxes, called a levy rate, which is then calculated against the assessed value of each homeowner's property ad valorem. The final determination is the individual property tax levy for that resident.

Title I, Part A: Title I, Part A is the largest federal program supporting both elementary and secondary education. The program's resources are allocated based upon the poverty rates of students enrolled in schools and districts and are designed to help ensure that all children meet populations and to reduce the gap between advantaged and disadvantaged students.

Title I Schoolwide: Title I Schoolwide programs provide schools with the opportunity to upgrade the entire school program by allowing more flexibility to serve students.

Title II: Federal funding to improve student achievement consistent with Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders,; increase the number of teachers, principals, and other school leaders who are effective in improving student

academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders, challenging state academic standards. Title I is also designed to focus on special needs

Title III: Title III is a part of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA). The purpose of Title III is to help ensure that English learners (ELs) attain English language proficiency and meet state academic standards. Federal funding is provided through various grant programs to assist state education agencies (SEAs) and local education agencies (LEAs) in accomplishing this.

Title IV.A Student Support and Academic Enrichment: Monies targeted to improve students' academic achievement by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving the use of technology and digital literacy of all students.

Transfer To/From Other Funds: Money paid/received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Tuition: Money charged by the LEA or education institution for a period of time, not including special charges for books and laboratory fees, for nonresident pupils attending the regular day in the LEA.

Vocational Skills Program (VSP): The Vocational Skills Program is for students who have completed four years of high school, but who require extended programming to develop the skills needed to move toward successful post-secondary goals related to employment. IEP teams recommend students for assignment to VSP.

Weighted Average Daily Attendance (WADA): The calculation of attendance used in the determination of state formula payments by assigning additional weight to districts' student counts is based on certain student characteristics, specifically, to students who qualify for free and reduced lunch, receive special education services, or possess limited English language proficiency.

Weighted Facilities Conditions Index: This is a tool used to bring objectivity to the capital projects decision-making process. Weighted factors are given to different categories in order to give a quantitative value to large capital projects. These values are then used to determine the priority of the projects.

Appendix A
Acronyms

ACA: Affordable Care Act

ADA: Average Daily Attendance

AIP: Alternative Intervention Program

AP: Advanced Placement

APR: Academic Progress Rate

ASBR: Annual Secretary of the Board Report

ASSET: Accrediting Social Services Experience and Training

AYP: Adequate Yearly Progress

BABs: Build America Bonds

CARES: Coronavirus Aid, Relief, and Economic Security

CAP: Credit Assistance Program

CBA: Collective Bargaining Agreement

CFMP: Comprehensive Facilities Master Plan

CITW: Classroom Instruction That Works

COBRA: Consolidated Omnibus Budget Reconciliation Act

CPI: Consumer Price Index

CPM: College Preparatory Mathematics

CTF: Classroom Trust Fund

DDRB: Developmental Disabilities Resource Board

DESE: Department of Elementary and Secondary Education

DPDC: District Professional Development Committee

DVM: Dollar Value Modifier

EBD: Engineering by Design

ECSE: Early Childhood Special Education

ELA: English Language Arts

ELL: English Language Learners

EOC: End of Course

ERP: Enterprise Resource Planner

ESEA: Elementary and Secondary Education Act

ESOL: English for Speakers of Other Languages

ESSA: Every Student Succeeds Act

ESSER: Elementary and Secondary School Emergency Relief Fund

ESY: Extended School Year

FACS: Family and Consumer Sciences

FF&E: Furniture, Fixtures, and Equipment

SSD: Special School District

FIT: Financial Institution Tax

FRL: Free and Reduced Lunch

FTE: Full-Time Equivalent

GEER: Governor's Emergency Education Relief fund

GED: General Equivalency Diploma

GEER: Governor's Emergency Education Relief

GPA: Grade Point Average

HQPD: High Quality Professional Development

HVAC: Heating, Ventilation and Air Conditioning

IEP: Individualized Education Program

IDEA: Individuals with Disabilities Education Act

ISS: In-School Suspension

IBD: Item Benchmark Data

K-12: Grades Kindergarten through 12th grade

LEA: Local Education Agency

LEP: Limited English Proficiency

LLI: Leveled Literacy Intervention

MAP: Missouri Assessment Program

MAP-A: Missouri Assessment Program-Alternative

METC: Midwest Educational Technology Conference

MoASSP: Missouri Association of Secondary School Principals

MPI: MAP Performance Index

MSBA: Missouri School Boards Association

MSHSAA: Missouri State High School Activities Association

MSIP: Missouri School Improvement Program

MUSIC: Missouri United School Insurance Council

NBC: National Board Certification

NBPTS: National Board for Professional Teaching Standards

NSC: Normandy Schools Collaborative

OSS: Out of School Suspension

PAC: Parent Advisory Council

PAT: Parents as Teachers

PBIS: Positive Behavior Intervention Support

PD: Professional Development

PLC: Professional Learning Community

QSCB: Qualified School Construction Bonds

RTI: Response to Intervention

SA/A: Strongly Agree / Agree

SARRU: State Assessed Railroad and Utilities

SASSP: St. Louis Association of Secondary School Principals

SAT: State Adequacy Target

SB287: Senate Bill 287

SIP: School Improvement Plan

SLP: Speech-language pathologists

SMART: Specific, Measurable, Attainable (or achievable), Results oriented, and Time-bound

SPED: Special Education

SRO: School Resource Officer

STEM: Science, Technology, Engineering, and Math

UMB: United Missouri Bank

WADA: Weighted Average Daily Attendance

Appendix B
Major Object Code Definitions

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings and equipment.

6600-6699 Short and Long-Term Debt: Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.

Appendix C
Major Function Code Definitions

1000-1999 Instructional Expense: Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function if they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education to pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long-Term Debt: Activities servicing the debt of the District.

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