

EXECUTIVE SUMMARY

2013-2014

Proposed District Budget



FISCAL YEAR
JULY 1, 2013 – JUNE 30, 2014



Kelvin R. Adams, Ph.D.
Superintendent of Schools

801 N. 11th Street
St. Louis, MO 63101
(314) 231-3720
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Special Administrative Board



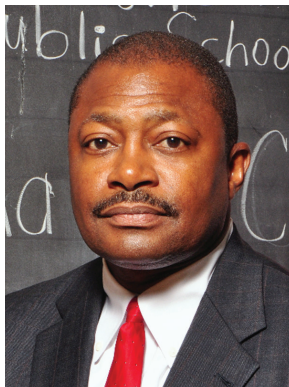
Rick Sullivan
President and CEO



Melanie Adams
Vice President



Richard K. Gaines
Comprehensive Long-Range Planning Chair



Kelvin R. Adams, Ph.D.
Superintendent of Schools

Saint Louis Public Schools, as an equal opportunity educational provider and employer, does not discriminate on the basis of race, color, religion, sex, national origin, age, disability, sexual orientation, gender identity, gender expression, genetic information, or any other basis prohibited by law in educational programs or activities that it operates or in employment decisions. The district is required by Title VI and Title VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act, and the Age Discrimination Act of 1975, as amended, as well as board policy not to discriminate in such a manner. (Not all prohibited bases apply to all programs.)



June 27, 2013

Special Administrative Board and Citizens of the City of St. Louis

St. Louis Public Schools

801 N. 11th Street

St. Louis, MO 63101

Dear Special Administrative Board and Citizens,

In recent years the District's budget message has made reference to the many financial challenges facing the St. Louis Public Schools (SLPS). SLPS and other urban, K-12 school districts, have not been immune to the unprecedented, adverse economic effects that have been experienced on a national, regional, and local level, and in a wide variety of industries and organizations as a result of the contemporary phenomenon known as the "Great Recession." In fact, public education has been especially vulnerable, as shrinking state and federal budgets compounded by diminishing local tax revenues, have taken their toll on school districts. Fiscal austerity and accountability have never been more important.

Despite the uncertainty precipitated by the economic downturn, we remain focused on providing a high quality education to the students of the St. Louis Public Schools. Even in the midst of a lethargic economy, we have continued to direct the dollars appropriated to the St. Louis Public Schools to initiatives that have proven to yield improved academic outcomes.

As such, we are pleased to submit the St. Louis Public Schools' (SLPS) proposed annual operating budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014. The proposed budget for 2013-14 has been developed, with the input of private citizens, instructional leadership, district administration, and members of the Special Administrative Board. In accordance with the over arching goals and objectives enumerated within the district's two (2) co-aligned guiding documents; the Comprehensive Long Range Plan, and the District's Accountability Plan, proposed funding for FY 2014 continues to be focused on the following:

- Improving academic achievement of all students;
- Improving operations to better serve students, parents, staff, and the community;
- Meeting the academic requirements of the Missouri Department of Elementary and Secondary Education (DESE) in an effort to regain and maintain full accreditation.

These fundamental objectives were first targeted as focus areas by the Special Administrative Board in their deliberations held in December of 2008, purposed at setting the course for district transformation, through the development of a strategic plan commonly referred to as the SLPS Comprehensive Long Range Plan. We believe that our resolute commitment to achieving these fundamental objectives, along with the continuity of district leadership, both in governance and at the administrative level, has contributed to the attainment of several of the desired outcomes. The Proposed FY 2014 Budget has been developed with these fundamental objectives in mind.

The total proposed general operating budget (GOB) is \$286,178,673. The total estimate for all funds is \$460,057,028.

The St. Louis Public Schools' mission:

"We will provide a quality education for all students and enable them to realize their full intellectual potential."

Kelvin R. Adams, Ph.D. • *Superintendent of Schools*

801 N. 11th Street • St. Louis, Missouri 63101 • Telephone (314) 231-3720



The proposed budget for FY 2013-14 focuses on the needs of students and provides funding to further our mission. Funds have been allocated to our campuses for the development of new programs and initiatives and the continued support of programs that have proven to be successful. The ensuing pages of this publication provide an overview of the District and details relative to the District's sources and uses of funding.

In the upcoming years, it will be imperative that we revisit the many opportunities for greater operational efficiencies and cost savings. We will approach these opportunities and the many challenges that lie ahead with transparency, improved depth, quality, and clarity of information to all of our stakeholders. We will do our very best to minimize the negative impact to the services most needed, and we will undertake these efforts with due care and concern for our students, residents, and employees. As always, we seek the public's awareness and participation in this challenging effort.

Respectfully,

Kelvin R. Adams, Ph.D.

Superintendent, St. Louis Public Schools



FY 2014
Proposed SLPS Budget by Fund (all funds)

Fund Code	Fund Description	FY 2013 Amended	FY 2014 Proposed	Variance +/-	% Change
SAB Adopted Funds					
110	GOB INCIDENTAL	112,278,800	117,097,323	4,818,523	4.3%
111	² EXPANSION INCIDENTAL	6,238,271	9,774,966	3,536,695	56.7%
112	² EXPANSION TEACHERS	4,597,537	5,107,085	509,548	11.1%
113	² EXPANSION CAPITAL	-	-	-	-
120	GOB TEACHERS	167,208,098	165,428,592	(1,779,506)	(1.1%)
140	GOB STUDENT HEALTH	3,544,250	3,652,759	108,509	3.1%
360	GOB CAPITAL EQUIP	-	-	-	-
510	SCHOOL LUNCHROOM	16,271,510	15,185,943	(1,085,567)	(6.7%)
610	DEBT SERVICE	26,545,366	26,349,208	(196,158)	(0.7%)
SAB Adopted Funds Subtotal		336,683,830	342,595,875	5,912,044	1.8%
Special Revenue Funds					
224	¹ EARLY CHILDHOOD SPECIAL ED	6,715,115	6,940,254	225,139	3.4%
234	¹ TITLE I IASA	21,521,219	23,193,887	1,672,669	7.8%
240	¹ ADULT VOCATION/ACADEMIC ED	842,168	842,168	-	0.0%
254	¹ ADULT BASIC ED	2,508,723	2,515,460	6,737	0.3%
264	¹ COMM DEVELOP AGENCY	406,718	369,104	(37,615)	(9.2%)
274	¹ SPECIAL ED	6,799,986	7,945,097	1,145,111	16.8%
294	¹ OTHER FEDERAL	11,981,136	6,763,218	(5,217,918)	(43.6%)
624	¹ TITLE VI	3,404,357	4,061,386	657,030	19.3%
Special Revenue Funds Subtotal		54,179,424	52,630,576	(1,548,848)	(2.9%)
Capital Projects Funds					
321	² DESEG CAPITAL VOCED	332,424	371,699	39,275	11.8%
331	² DESEG CAPITAL BLDGS	-	-	-	-
909	CAPITAL A/C	2,798,572	2,250,268	(548,305)	(19.6%)
910	³ PROP S - QUALIFIED SCHOOL CONSTRUCT BONDS	23,151,227	4,098,831	(19,052,396)	(82.3%)
912	⁴ PROP S - BUILD AMERICA BONDS	8,247,183	3,740,778	(4,506,405)	(54.6%)
913	⁵ PROP S 2011A	16,664,358	18,121,747	1,457,389	8.7%
914	⁶ PROP S 2011B	5,041,733	35,398,083	30,356,350	602.1%
Capital Projects Funds Subtotal		56,235,498	63,981,406	7,745,908	13.8%
Self-Funding Funds					
720	TRUST AGENCY & ENTERPRISE	58,889	32,002	(26,886)	(45.7%)
734	FOUNDATIONS & CONTRIBUTIONS	589,711	817,169	227,458	38.6%
Self-Funding Funds Subtotal		648,600	849,171	200,572	30.9%
Grand Total - All Budgeted Funds		447,747,351	460,057,028	12,309,676	2.7%

¹ Special Revenue Fund amounts are estimates based upon grant application amounts. The actual amounts received for each respective grant may vary from budgeted amount and are fully disclosed in the District's Comprehensive Annual Financial Report.

Some grants include roll-forward amounts from 2012-13.

² Funds from DESEG Settlement have been deposited in DESEG Capital (Fund 331) and are allocated out to DESED Expansion (Funds 111, 112, and 113) in accordance with settlement plan spend down

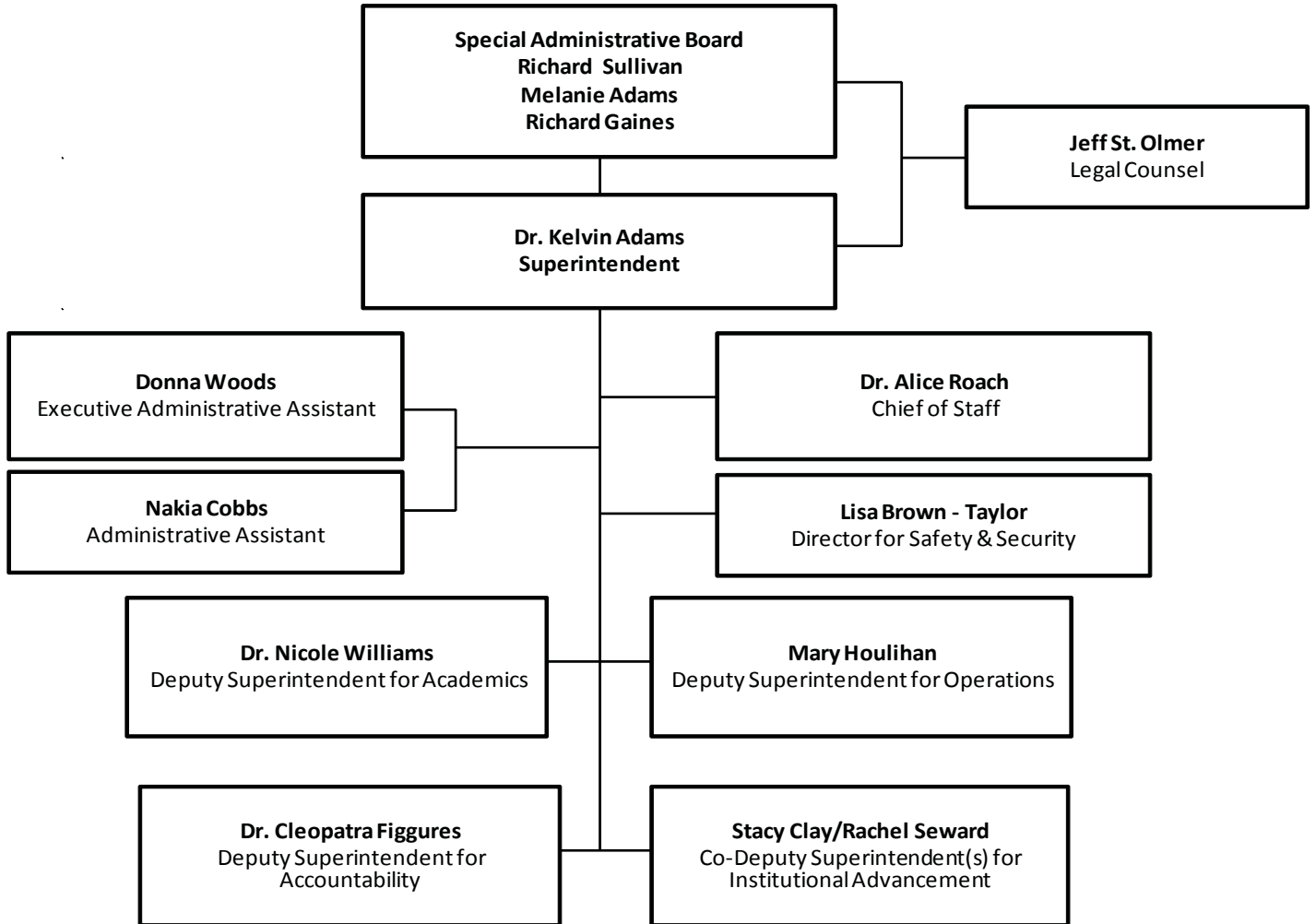
³ 100% of proceeds must be spent by 12-20-2013.

⁴ Expectation that 85% of proceeds be spent by 12-20-2013.

⁵ 100% of proceeds must be spent by 10-3-2014.

⁶ Expectation that 85% of proceeds be spent by 10-3-2014.

SLPS
Organization Chart





District Overview

The Transitional School District of the City of St. Louis (“the District”) (known as the St. Louis Public Schools prior to the time the Special Administrative Board was vested with power to govern the District) is a K-12 public school district in the City of St. Louis, Missouri. The District operates as the largest public school system in the state of Missouri. The District was originally organized in 1833. In 1838, the District opened its first school, and

in 1853, the District opened the first co-educational high school west of the Mississippi River.

The District encompasses approximately 61 square miles and is coterminous with the corporate limits of the City of St. Louis, Missouri. The present estimated population of the City of St. Louis, and therefore the District is 319,294.

Under a March 22, 2007 decision, the Missouri State Board of Education declared St. Louis Public Schools as unaccredited. In accordance with the laws of the State of Missouri, the governance of the school district was transferred from the divested board, except for auditing and reporting matters, and placed with the Special Administrative Board (SAB) of the Transitional School District. The transitional school district is subject to all laws pertaining to “seven member districts,” as defined in section 160.011, RSMO. In keeping with state statutes, the governing board of the transitional school district shall consist of three members: one shall be a chief executive officer nominated by the state board of education and appointed by the governor with the advice and consent of the senate, one shall be appointed by the mayor of the city not within a county and one shall be appointed by the president of the board of alderman of the city not within a county. The SAB took full control of the operation of the St. Louis Public School District on June 15, 2007. Generally, the SAB responsibilities are to set policy for the District to ensure efficient operations, to select and evaluate the Superintendent of Schools, to adopt an annual budget and its supporting tax rate and to foster good community relations and communications.

On October 16, 2012, after noting substantial improvements in several areas including: stable leadership; curriculum alignment; assessment, instruction, and professional development; data collection; federal compliance and financial management, the State Board of Education voted unanimously to restore the District to provisional accreditation status.

District Accreditation

At the time of the loss of accreditation, the District had three (3) Annual Performance Report Points (“APR”) pursuant to the Missouri School Improvement Program. According to the Understanding Your Annual Performance Report (“UYAPR”), a K-12 school district was required to have earned between six (6) and eight (8) APR points, including at least one Missouri Assessment Program (“MAP”) point to qualify for Provisional Performance Accreditation. To qualify for Full Accreditation, a K-12 school district was required to have earned at least nine (9) APR points. At the time of the recent decision to restore the District to Provisional Performance Accreditation the District had earned seven (7) APR points, including one (1) MAP point satisfying the objective criterias set forth in the UYAPR.

In addition to earning the requisite number of APR points necessary to qualify for Provisional Performance Accreditation, the SAB and administration have addressed many of the original concerns raised by DESE, the Special Advisory Committee on SLPS, and the State Board of Education.

Level of Education Provided The District provides educational programs to students of all ages through its early childhood, kindergarten through 12th grade, and adult education programs. In addition, the District operates ten (10) community education full-service schools that offer educational and recreational programs to students and adults of all ages.

The grade configuration of the District was reorganized in 1980. Prior to that year, the elementary schools served grades K-8 and the secondary schools served grades 9-12. Under the reorganization, middle schools were established for grades 6-8 and elementary schools for grades PK-5. A “cluster” system was instituted in which elementary schools became feeders to middle schools. Clusters were formed based upon racial composition of pupil population, school location and the number of classrooms needed in each building.

Early Childhood Program

The SLPS Early Childhood Program is a tuition free, full-day program. The District operates 139 classrooms at 46 campuses for children of SLPS residents between the ages of 3-5 years old. Forty-three of the early childhood classrooms are supported by Title I funds, 47 are collaborative classes with the Head Start Program, and 28 of these



classrooms are operated at SLPS Magnet campuses. Twenty-three classrooms at 14 of the District’s campuses serve children with developmental delays including three classrooms at Gateway Middle School for medically fragile preschoolers. Gifted preschoolers are served in two classrooms at Mallinckrodt Elementary School, while preschoolers that are deaf or hard of hearing have opportunities to participate with hearing peers at Lyon Academy at Blow School. In FY 2013, SLPS served 2,156 students in the

Early Childhood Program. A distinctive competence of the SLPS program is that students enrolled in such programs receive a quality education taught by certified teachers at no cost to resident families. Instructional outcomes and facilities for the preschool experience follow licensing guidelines issued by the State of Missouri and best practices/policies of Head Start.

Improved educational outcomes and kindergarten readiness are the primary focal points of the SLPS Early Childhood Program. The SAB and district administration believe that the investment in early childhood education is amongst the most important education reform efforts that has been implemented since the SAB took control of District operations in 2007.



Elementary School Program

Approximately 13,805 students are projected to attend the District's 47 elementary schools in FY 2014. This represents an increase of 155 students over the previous year. Elementary schools (grades PK-5) offer mathematics, communication arts (reading, writing, speaking, and listening), science and social studies. Arts and physical education are also provided.

Middle School Program

FY 2014 middle school enrollment is projected at 3,929 students, an increase of 36 students over 2012-13 enrollment. SLPS operates ten (10) Middle Schools. Middle schools (grades 6-8) offer mathematics, communication arts, science and social studies. Additionally, the middle schools offer art, business education (in magnet schools), foreign language (in magnet schools), home economics, industrial arts, music (vocal and instrumental), physical education, career awareness and orientation, counseling, remedial reading and remedial mathematics.

High School Program

High school enrollment for FY 2014 at the District's 14 High Schools is projected at 6,489 students, an increase of 175 students above FY 2013. High Schools offer English (complete sequence), mathematics courses (basic mathematics through calculus), science (general science, chemistry, physics), social studies (complete sequence), foreign language (four years of French, German, or Spanish district-wide and Chinese, Arabic and Russian at a single site, career technical education courses, music (vocal and instrumental), physical education, and athletic programs (all sports).

Special Education Program

Local school districts are responsible for ensuring a free appropriate education for students requiring special education services. Special education services were federally mandated in 1975 by the passage of the Education for All Handicapped Children Act. This legislation was later modified and became the Individuals with Disabilities Education Act (IDEA). IDEA requires states to provide services for children with special education needs as a condition of receiving federal funds.

The SLPS budget for Special Education is a combination of state, local and federal funds and is used to serve the needs of over 3,600 students, between the ages of 5-21. The District has budgeted \$45,614,040 for special education administration and student services for the 2013-14 school year.

At all grade levels there is a range of services for special education and guidance services. In addition, the District operates alternative programs for students with specialized needs. These initiatives include programs for adjudicated students and students with disciplinary problems; special schools for students with multiple disabilities; and tutoring for students who are hospitalized.

Magnet School Program

Included within the District's elementary, middle and high schools are magnet schools. In addition to a basic curriculum, magnet schools offer a specific focus, which makes it possible to match a student's unique needs or interests with a compatible teaching method and/or program.

The District operates twenty-three (23) Magnet schools serving 11,328 students. The District's Magnet schools have entrance requirements similar to the requirements for students enrolling in St. Louis County public schools participating in the Voluntary Inter-District Choice Corporation ("VICC") student transfer program.

In addition to the magnet programs, the District also has several "theme" schools, including New American Preparatory Academy, Carnahan High School of the Future, Northwest Academy of Law, Woerner (Pilot Schools Initiative-Gender Specific Classrooms), and Pamoja Preparatory Academy (African Centered Education). These are all small schools with a focus on serving targeted populations of students in the District.

Career and Technical Education (CTE) Program

The Career Education Program provides a variety of experiential activities that demonstrates the practical application of school related subjects in the real work world. Career classroom speakers discuss topics such as job readiness, life skills, college and post secondary training expectations, and career exploration options.

The Technical Education Program provides technical training and resources that promote high academic achievement while preparing students for successful careers in various technical trades. The department's instructional staff consists of approximately 65 teachers and offers more than 30 programs within various technical subject areas.

Each Career and Technical Education Program is supported by a Specialist with expertise in the CTE program pathway. Programs are required to have a current industry based curriculum supported by a sequence of courses, an applicable technical skills assessment, student organization affiliation, and a transition agreement to post secondary education training. The Career and Technical Department reports all core data pertaining to the programs to the Department of Elementary and Secondary Education. CTE programs receive state and federal funding based upon this data and this data has been used to attain MSIP points towards accreditation.

Statement of Missouri Statute

Missouri Revised Statutes Section 67.010 establishes the legal basis for budget development for public school districts in the State of Missouri. The following items summarize the legal requirements from the statute.

1. Each political subdivision of this state, as defined in section 70.120, except those required to prepare an annual budget by chapter 50 and section 165.191, shall prepare an annual budget. The annual budget shall present a complete financial plan for the ensuing budget year, and shall include at least the following information:



- (1) A budget message describing the important features of the budget and major changes from the preceding year;
- (2) Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;
- (3) Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;
- (4) The amount required for the payment of interest, amortization, and redemption charges on the debt of the political subdivision;
- (5) A general budget summary.

2. 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 budget year; provided, that nothing herein shall be construed as requiring any political subdivision to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.

The accounts of the district are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets and other debits, liabilities, fund balances and other credits, revenues and expenditures.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Agency Fund of the district is custodial in nature and does not involve measurement of results of operations. However, the modified accrual basis of accounting is used for the Governmental and Fiduciary Funds. This basis of accounting recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred except for unmatured interest on general long term debt, which is recognized when due.

Basis of Accounting

Property tax revenues and other Governmental Fund financial resources are recognized under the "susceptible to accrual" concept. The district generally considers property taxes available if they are due before year-end and are collected within 60 days after year end. Grant revenues are recognized when reimbursable expenditures are made, except in the School Lunchroom Fund where revenue recognized is based on the number of children served. Charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

The district maintains control over operating expenditures by the establishment of an annual budget. The Governmental Fund Type budgets of the district are developed according to the modified accrual basis of accounting. The basis of budgeting is the

Basis of Budgeting

same as the basis of accounting.

The budget for a fund is prepared based on the projected revenue amount (revenue=expenditure) for the fund's fiscal year. An increase or decrease in actual revenue (over or under the projected revenue) amount can result in a corresponding amendment to the fund's budget, as approved by the Special Administrative Board. Financial system edits and controls prevent total expenditures more than the funds' amended budget.

Funds and Fund Types

A school district's accounting systems are organized and operated on a fund basis in which each of the district's funds are designated for a specific purpose. A state or federal government can also establish the fund's purpose. Three fund types are:

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities, except those accounted for in Proprietary Funds, are accounted for through Governmental Funds (General, Teacher's, Debt Service, Capital Projects, and Non-Major Governmental Funds).

Governmental Funds are, in essence, an accounting segregation of financial resources. Expendable assets are assigned to the various Governmental Funds according to the purposes for which they must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between Governmental Funds assets and liabilities, the fund equity, is referred to as "Fund Balance."

The Governmental Fund measurement focus is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenue, expenditures, and changes in fund balance is the primary Governmental Fund operating statement. It may be supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance.

The St. Louis Public Schools' budget includes the following governmental fund types:

1. Operating Fund (GOB)
2. Special Revenue
3. Capital Improvements
4. Debt Service

Proprietary Fund Types

Proprietary funds are used to account for ongoing organizations and activities which are similar to those often found in the private sector. An Internal Service Fund is used to account for costs of the District's limited self-insurance program and to account for the activities of the SLPS Health Benefits Trust, which accumulates resources for the payment of health and welfare benefits primarily on behalf of and for the benefit of the District's employees, retirees and their dependents.

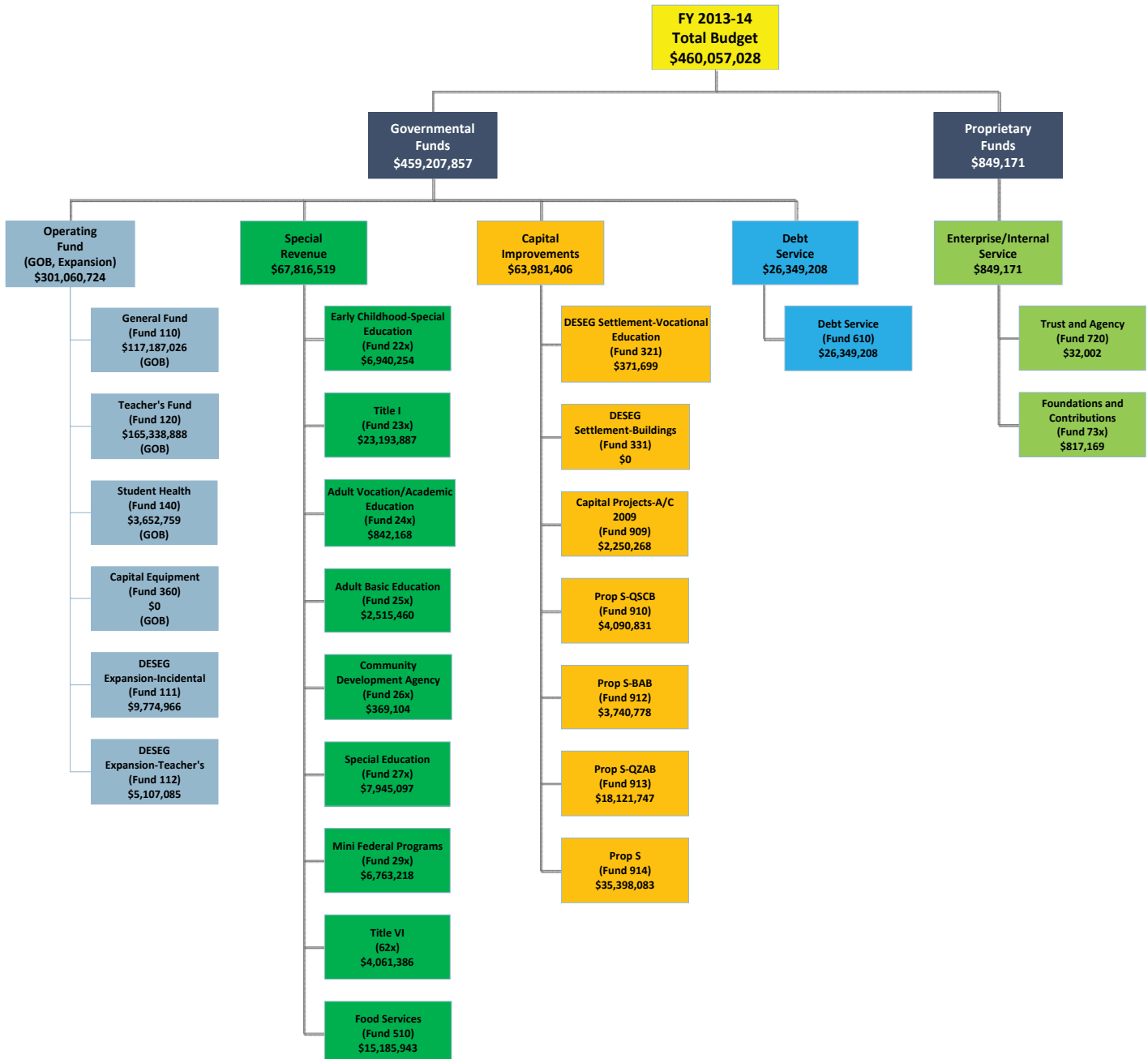


The St. Louis Public Schools' budget includes the following proprietary fund types:

1. Internal Service
2. Foundations and Contributions

Fiduciary Fund Types

Fiduciary funds are used to account for transactions related to amounts received in an



agency capacity on behalf of individuals, private organizations, and other governmental units. The District has no equity interest in this fund. This fund applies the accrual basis of accounting. The District's agency fund is used to account for monies placed in escrow that represent the District's retirement contribution to the Public School Retirement System of the City of St. Louis.

Budget Development Process



The District Budget serves as the annual operating plan of St. Louis Public Schools for the upcoming year and is the guide for all District activities. The budget document also the historical record of the District's financial policies; provides information regarding the District's academic priorities, operational programs and services; and communicates the financial strategy of the District to the governing body, administration, staff and community members. The District budget is not a static document; rather it is ever-changing throughout the year to best meet the needs of our students.

Though the fiscal year for St. Louis Public Schools runs from July 1 through June 30, the budget process is cyclical and ongoing in nature. SLPS never stops seeking the best use of District resources. The budget process is composed of five major phases: planning, preparation, adoption, implementation, and evaluation. The focus of the process is to align the district's resources, programs, and services in a manner that allows school communities to concentrate their efforts on the education of students.

Planning - (October – February)

The District's planning process is initiated with the establishment of the budget calendar. The calendar sets the tone of the annual process and outlines each stage of developing the yearly financial plan. The budget calendar is created and distributed to budget managers in October.

A major component of the annual planning process is the review of the district's long-term financial modeling tool. The District recognizes the necessity of prudent management of its finances in order to ensure its long-term viability for our students and communities. In turn, it has made a priority to take a long-term approach to financial planning. The Finance Department provides frequent reporting of the District's five-year financial outlook which takes into consideration various enrollment, state and federal revenue, and expenditure scenarios to the Special Administrative Board. This information equips the Superintendent and District Leadership to strategically plan. The strategic plan is then used to inform discussions for the upcoming year's annual goals, priorities and initiatives.

Preparation - (March - April)

Community involvement and input in the District's planning cycle is imperative. The initiatives of the District are discussed openly and public forums are held for continuous feedback and input from a variety of stakeholders. Once the District's goals, priorities and initiatives for the upcoming year have been established and approved by the Special Administrative Board, the Finance Department analyzes anticipated expenditures to align with projected revenue estimates.



**SLPS
Budget Process Overview**

PLANNING	PREPARATION	ADOPTION	IMPLEMENTATION	EVALUATION
1 Adoption of Previous Year Budget	Develop Site Based Decision Making Model	Budget submitted to BOE		Data compiled to assess performance of each individual department
2 Obtain recommendations for process improvement	Develop campus priorities	BOE Adopts Budget	Budget data is uploaded into ERP system	Performance reports issued to stakeholders
3 Develop Budget Calendar	Align human and material resources with local campus needs			
4 Needs Assessments	Prepare electronic budget workbooks			
5 Develop Enrollment Projections	Organizations provide budget detail to Budget Department			
6 Develop District Priorities	Quality control check of submissions			
7 ADA Projection	Review by Senior Admin			
8 Local Assessed Valuation Projection	Prioritization of needs			
9	Proposed Budget submitted to Superintendent for Review			
10	Superintendent approval			

Appropriation levels are then determined for schools and central office programs. The Budget Office develops electronic workbooks for completion by School Administrators and Program Managers. Upon completion, each budget workbook submitted is reviewed by Executive Leadership for revision and/or approval.

In anticipation of the 2013-14 fiscal year, a Human Resource Allocation Model was adopted for all General Operating Budget (GOB) funded school-based positions. To ensure the dual aim of equity in the distribution of District resources and compliance with the Missouri Department of Elementary and Secondary Education standards, all staffing throughout St. Louis Public Schools was determined using Desirable Pupil-Teacher-Ratios (PTRs). Building Principals meet with their assigned Budget Analyst and Human Resource Generalist to clarify any questions concerning their proposed allocations. Additional requests beyond the allocation model may be made to the Education Officer based on school needs assessments. All needs assessment-based allocations require Superintendent approval.

Approved budget workbooks are compiled by the Budget Office for quality control checks. All budgets are then aggregated by fund, location, function, and object code as the Proposed Budget for the Superintendent's review. The full-time equivalent (FTE) count of budgeted personnel is presented with the same level of detail as part of the proposed budget. Pursuant to Missouri State Law, the proposed budget must be balanced, meaning the approved estimated expenditures for each fund cannot exceed the estimated available revenues to be received plus any unencumbered balances or less any deficits estimated for the beginning of the budget year. The Proposed Budget is submitted to the Special Administrative Board for consideration during the month of March. The Board reviews the Budget and conducts additional special meetings and forums as needed to clarify any questions concerning the proposed budget.

Adoption - (May - June)

During the month of May, the Superintendent recommends the annual general operating fund budget for the ensuing year for Special Administrative approval. Final adoption occurs in June.

Implementation - (July - June)

Passage of the motion approving the budget authorizes the expenditures contained in the budget. The Budget Office then loads the approved into the District enterprise resource system for use during the fiscal year.

Evaluation - (July - June)

The School Human Resource Allocation Model was adopted using projected enrollment for each school site. During the Evaluation phase of the Budget Cycle, actual enrollment is assessed during the month of October and budgets revised to support school needs.

Frequent performance reports are issued to the Executive Leadership and budget owners to assist in ongoing monitoring of cost center resources. During the year, the Special Administrative Board may revise, alter, increase or decrease the items contained in the budget. Transfers within funds may occur as necessary, in compliance with Board policies.

Control Structure

Budgetary control is established at the district's management level. Management is responsible for establishing and maintaining an internal control structure designed to ensure that the district's assets are protected from loss, theft and misuse and that accurate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met.

The district's internal control structure includes budgetary, as well as accounting controls. The objective of the budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Special Administrative Board. The level of budgetary control (the level at which expenditures cannot exceed the appropriated budget) is established at the fund level within each fund group. The district uses an encumbrance accounting system to facilitate budgetary control. By policy, the district may budget more expenditures than revenues, provided that sufficient unrestricted fund balance is available to cover such expenditures.

Capital Improvement Process

On August 3, 2010 resident voters in the City of St. Louis approved a no tax increase, \$155 million bond issue, Proposition S, to be utilized to acquire, construct, renovate, improve, furnish, and equip school sites, buildings and related facilities in the St. Louis Public Schools. Proposition S program goals include the following:

- Support the SLPS Vision, Mission, and Core Beliefs
- Create a safe and secure learning environment
- Improve Teaching & Learning environments
- Enhance access to technology
- Account for the use of public finances
- Ensure equality throughout the District



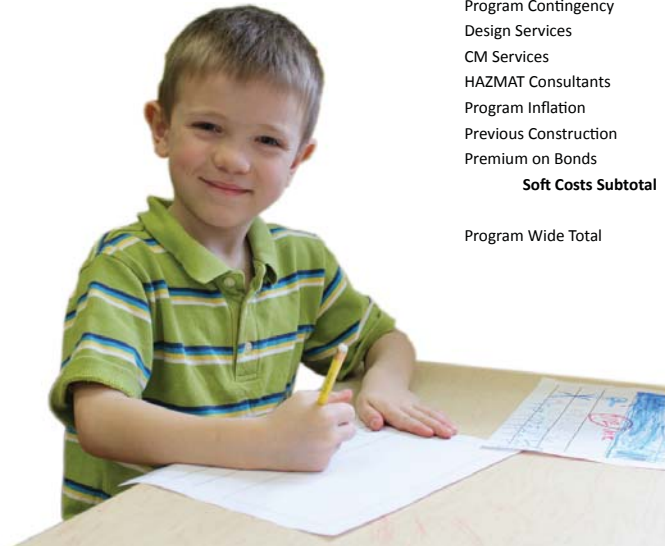
Prop S Program Budget

Impact of Capital Projects on the General Operating Budget

The major capital projects funded by Proposition S will have an impact on future general operating budgets. Renovated facilities are expected to have significantly lower maintenance and repair costs. ADA/accessibility improvements ensure continued state and federal funding for facilities requiring handicapped equipment and apparatus. Many benefits such as improved educational productivity and student and staff morale improvement are not easily quantifiable in financial terms, but represent a major, tangible impact on school and district operations.

Prop S Completed Projects

- New Playscapes at 26 Schools
- Metal Detectors at 10 Schools
- New Kitchen Equipment at 26 Schools
- Fire Alarm Upgrades at 8 Schools
- RE4 Box Upgrades at 15 Schools
- New Health Clinics at 2 Schools
- Restroom Renovations at 15 Schools
- Gym Floors Refinished at 2 Schools
- New Window Shades at 17 Schools
- Cafeteria Finishes at 2 Schools
- New A/C Units at Gateway Stem
- Paving/Resurfacing at 21 Schools
- New PIIP Classrooms at 2 Schools
- Science Lab Renovations at 10 Schools
- Bleacher Replacements at 3 Schools
- Field/Track Improvements at 3 Schools
- District Wide Computer Purchases
- Auditorium Renovation at Central
- CTE Kitchen at Beaumont



Project Category	Original Budget	Revised Budget as of 5-3-2012
Building Envelope	18,000,000	27,806,065
Safety/Security	1,100,000	1,100,000
Playgrounds/Parking	4,700,000	4,700,000
Technology	4,900,000	4,900,000
Electrical Service	24,300,000	13,300,000
Restrooms	25,300,000	25,300,000
Pre-K Classrooms	9,000,000	5,000,000
ADA	2,600,000	7,600,000
Cafeteria/Kitchen	2,800,000	10,000,000
Labs, Library, Auditorium	15,000,000	15,000,000
Sports Facilities	4,500,000	4,500,000
Facilities Subtotal	\$112,200,000	\$119,206,065
Program Contingency	11,200,000	5,000,000
Design Services	7,350,000	5,350,000
CM Services	6,150,000	6,150,000
HAZMAT Consultants		2,000,000
Program Inflation	3,100,000	3,100,000
Previous Construction	15,000,000	15,000,000
Premium on Bonds	806,065	-
Soft Costs Subtotal	\$43,606,065	\$36,600,000
Program Wide Total	\$155,806,065	\$155,806,065

Budget Highlights The following highlights represent a brief overview of the significant items and initiatives that drive the proposed 2013-14 budget:

Provisional Accreditation On October 16, 2012, after noting substantial improvements in several areas including: stable leadership; curriculum alignment; assessment, instruction, and professional development; data collection; federal compliance and financial management, the State Board of Education voted unanimously to restore the District to provisional accreditation status.

Negotiation of Vendor Contracts One of the cost savings/containment strategies that have been employed in recent years in the SLPS is an annual review of all vendor contracts and agreements. As a result of the subsequent negotiations with vendors the SLPS will have a new Food Service provider and a new vendor for Document Management Services in FY 2014.

Maintain DESE Desirable Level Teacher: Student Ratio at all SLPS campuses In anticipation of the 2013-14 fiscal year, a Human Resource Allocation Model was adopted for all General Operating Budget (GOB) funded school-based positions. The primary focus of this effort was to ensure the dual aim of equity in the distribution of District resources and compliance with the Missouri Department of Elementary and Secondary Education standards, all staffing throughout St. Louis Public Schools was determined using the DESE Desirable Pupil-Teacher-Ratios (PTRs).

Opening of Bio-Medical High School Academic rigor, college preparation, character, compassion, and service to others are the hallmarks of the new Collegiate School of Medicine and Bioscience Magnet High School (CSMB) in SLPS. Students will be taught to be servant leaders in their community and are required to complete a minimum of 100 community service hours as part of their graduation requirements. The school's mission focuses on preparing its students for medical, healthcare, and bioscience research professions.

CSMB's curriculum includes rigorous mathematics and science sequences, as well as Honors and Advanced Placement (AP) courses. This unique high school provides students with practicum's and internships under the guidance of healthcare professionals from CSMB's local partners (BJC Healthcare, SSM HealthCare, Washington University Medical School, Saint Louis University School of Medicine, and Cortex, the bioscience consortium).

CSMB will open its doors in August 2013 to 70 incoming freshmen that reside in 35 different zip codes; from St. Louis Public Schools, Catholic, Private and county districts such as Ladue, Lindbergh, Rockwood, Parkway and Ritenour.



An Early Separation Incentive Plan (ESIP) was offered to eligible employees with a monetary incentive to be paid out over three years. FY13-14 will be the first year of the ESIP payout to over 200 plan participants.

Early Retirement Incentive

School Reconfigurations

- Sherman Elementary and L'Overture Middle closed
- Fresh Start @ Meda P moved to Sumner
- Multiple Pathways High School moved to Beaumont
- Beaumont will include 12th grade only
- Bio-Medical High School opens

School Reconfigurations

FY12-13 was the final year of School Improvement Grant (SIG) funding for the first cohort of 11 schools. The district has applied for new SIG funding to support 8 new schools beginning in the 13-14 school year.

School Improvement Grant Expires

Property tax revenues in FY12-13 were very good due primarily to the recoupment levy but also to an improving economy. As the recoupment revenue is one-time only, FY13-14 property tax revenues will decrease. The district will face funding challenges as the voter approved tax levy will likely be reached, thus, limiting future revenues.

Tax Levy

The District has approved a new Fund Balance Policy to ensure that appropriate reserves are available in times of revenue fluctuations and unforeseen expenditures

Fund Balance Policy

FY13-14 represents the final year of funding for the desegregation expansion programs:

DESEG Expansion Programs

- Early Childhood Classroom Education
- Early Childhood Before and After Care
- High Quality Principal Leadership Initiatives
- Magnet Transportation
- One-to-One Computing
- Technology Support
- Parent Infant Interaction Program (PIIP)
- St. Louis Plan

SLPS Outstanding Debt Payment Schedule

Net Debt Service

Board of Education of the City of St. Louis
All Outstanding Debt After Feb 2013 Refunding

Period Ending	Principal	Coupon	Interest	Total Debt Service	Issuer Contribution	QSCBs Credit	BABs Credit	QZABs Credit @ 4.58%	Net Debt Service
6/30/2013	15,297,646.7	**	13,972,754.4	29,270,401.1	1,679,709.0	(3,216,479.2)	(575,750)	(1,603,000)	25,554,880.9
6/30/2014	13,095,046.2	**	18,601,858.8	31,696,905.0		(3,216,479.2)	(575,750)	(1,603,000)	26,301,675.8
6/30/2015	13,690,457.7	**	18,559,579.8	32,250,037.5		(3,216,479.2)	(575,750)	(1,603,000)	26,854,808.3
6/30/2016	14,276,813.3	**	18,535,211.7	32,812,025.0		(3,216,479.2)	(575,750)	(1,603,000)	27,416,795.8
6/30/2017	15,771,891.5	**	17,647,471.1	33,419,362.5		(3,216,479.2)	(575,750)	(1,603,000)	28,024,133.3
6/30/2018	16,541,439.7	**	17,453,010.3	33,994,450.0		(3,216,479.2)	(575,750)	(1,603,000)	28,599,220.8
6/30/2019	22,125,000.0	**	12,861,568.8	34,986,568.8		(3,216,479.2)	(575,750)	(1,603,000)	29,591,339.6
6/30/2020	23,197,782.4	**	12,288,617.6	35,486,400.0		(3,216,479.2)	(575,750)	(1,603,000)	30,091,170.8
6/30/2021	25,525,000.0	**	10,762,300.0	36,287,300.0		(3,216,479.2)	(575,750)	(1,603,000)	30,892,070.8
6/30/2022	18,304,694.8	**	11,826,005.2	30,130,700.0		(3,216,479.2)	(575,750)	(1,603,000)	24,735,470.8
6/30/2023	20,325,000.0	**	8,772,800.0	29,097,800.0		(3,046,979.2)	(575,750)	(1,603,000)	23,872,070.8
6/30/2024	20,635,000.0	**	7,843,800.0	28,478,800.0		(2,876,579.2)	(575,750)	(1,603,000)	23,423,470.8
6/30/2025	21,000,000.0	**	6,959,900.0	27,959,900.0		(2,706,179.2)	(575,750)	(1,603,000)	23,074,970.8
6/30/2026	21,844,000.0	**	5,762,900.0	27,606,900.0		(1,740,579.2)	(575,750)	(1,603,000)	23,687,570.8
6/30/2027	22,205,000.0	**	4,586,650.0	26,791,650.0		(976,960.0)	(575,750)	(1,603,000)	23,635,940.0
6/30/2028	22,350,000.0	**	3,442,700.0	25,792,700.0		(482,800.0)	(575,750)	(1,211,410)	23,522,740.0
6/30/2029	22,600,000.0	**	2,243,500.0	24,843,500.0			(575,750)	(577,080)	23,690,670.0
6/30/2030	15,000,000.0	6.6%	990,000.0	15,990,000.0			(346,500)		15,643,500.0
	343,784,772.3		193,110,627.6	536,895,399.9	1,679,709.0	(43,994,868.8)	(10,134,250)	(25,833,490)	458,612,500.1

St. Louis Public School District
Summary of Refunding Bonds

	2011 Taxable Refunding of 2002B Bonds	2012 Refunding of 2006 Bonds	2013A Refunding of 2003A Bonds	2013B Taxable Refunding of 2004 Bonds	Total
Settlement Date	October 4, 2011	November 27, 2012	February 12, 2013	February 12, 2013	
Refunded Par	\$6,105,000	\$33,750,000	\$15,130,000	\$20,295,000	\$75,280,000
Refunded Bond Call Date / Price	April 1, 2012 @ Par	April 1, 2016 @ Par	April 1, 2013 @ Par	April 1, 2015 @ Par	
Maturities Called	April 1, 2013 - 2014	April 1, 2018 - 2024	April 1, 2014 - 2023	April 1, 2016 - 2020	
True Interest Cost	1.4%	2.5%	1.9%	1.6%	
Total Cash Flow Savings	\$267,003	\$2,009,641	\$2,253,566	\$791,030	\$5,321,240
Avg. Annual Cash Flow Savings	\$89,001	\$167,470	\$204,870	\$98,879	
Net PV Savings (\$)	\$258,823	\$1,794,051	\$2,077,139	\$749,199	\$4,879,212
Net PV Savings (%)	4.2%	5.3%	13.7%	3.7%	



SLPS Staffing Summary
FY 2012 - FY 2014

	2012		2013		2014	
	# FTEs	Salaries	# FTEs	Salaries	# FTEs	Salaries
Administrators Salaries (Certificated)	163.4	13,706,674	170.0	13,047,917	153.1	12,485,496
Administrators Salaries Non-Certificated	30.5	2,994,288	36.0	2,730,523	34.8	2,848,709
Classroom Teachers Salary	1,786.7	93,202,780	2,006.5	95,184,227	1,962.0	97,165,785
Custodial and Mtn Salaries	313.5	6,799,704	315.0	8,113,935	315.0	8,280,283
Mechanics/Trades Job Cost	38.0	2,020,944	53.0	2,020,704	53.0	2,863,355
Professional and Technical Salaries	65.0	3,258,176	80.0	3,826,443	72.0	3,798,726
Secretarial and Clerical	163.0	5,250,533	168.0	4,877,190	155.0	4,880,643
Support Services	422.4	23,340,039	438.0	23,717,584	435.0	23,493,301
Teacher Aides	427.6	10,648,107	548.0	11,468,674	533.0	12,281,922
Grand Total	3,410.0	\$161,221,246	3,814.5	\$164,987,197	3,712.9	\$168,098,220

SLPS Revenue Sources and Assumptions

St. Louis Public Schools has four primary sources of revenues: local property taxes, local sales taxes, state-provided revenue, and federal funds. The largest component of local revenues are derived from taxes on property within the district’s footprint and a sales tax applied to commercial transactions during the fiscal year. State funding is based on State legislative appropriations determined through a finance system defined in statute. Federal funds are appropriated by the U.S. Congress, usually for specific purposes.

In developing the revenue budget for FY 2014, there are several pertinent assumptions relative to the estimated revenues that will be available to the SLPS.

As it relates to local revenues, the economy is struggling to rebound from the global economic crisis and as such we have estimated that local sales tax will be flat for FY 2014. While we have noticed a slight increase in home sales and subsequent home values those increases are not expected to be reflected in assessed valuations used in the calculation of the tax levy. In fact, preliminary numbers relative to assessed valuation indicate a decrease in valuations from the previous year. Compounding this issue is the loss of the additional one-time revenue that was received in FY 2013 as a result of the recoupment tax levy to recoup revenue that had been lost in previous years as a result of the valuation adjustments made by the Board of Equalization.

In keeping with this information we have been conservative in our local revenue estimates and have projected a decrease of 2% from last year or approximately \$6 million.

State revenue is primarily driven by enrollment and the subsequent Weighted Average Daily Attendance calculation that is a derivative of District enrollment. District enrollment increased in FY 2013 as a result of the absorption of approximately 2,500 students who previously attended Imagine Academy Charter campuses. However, prior to last year the SLPS had been experiencing slight declines in enrollment. In keeping with the previous enrollment trend we have budgeted for a two-percent (2%) decline in enrollment.

The anticipated decrease in Federal revenue has been well documented through the many news reports on Sequestration. Original indications were that we should expect a decrease of approximately eight to ten percent (8% - 10%) in Federal revenue. We have included a 5% reduction in federal funds as a result of Sequestration in our Federal revenue estimates for the upcoming year. We are able to offset some of the loss in revenue with a carry forward amount in one of the major Federal programs.

SLPS Revenue by Source (all funds)
 FY 2011 - FY 2014

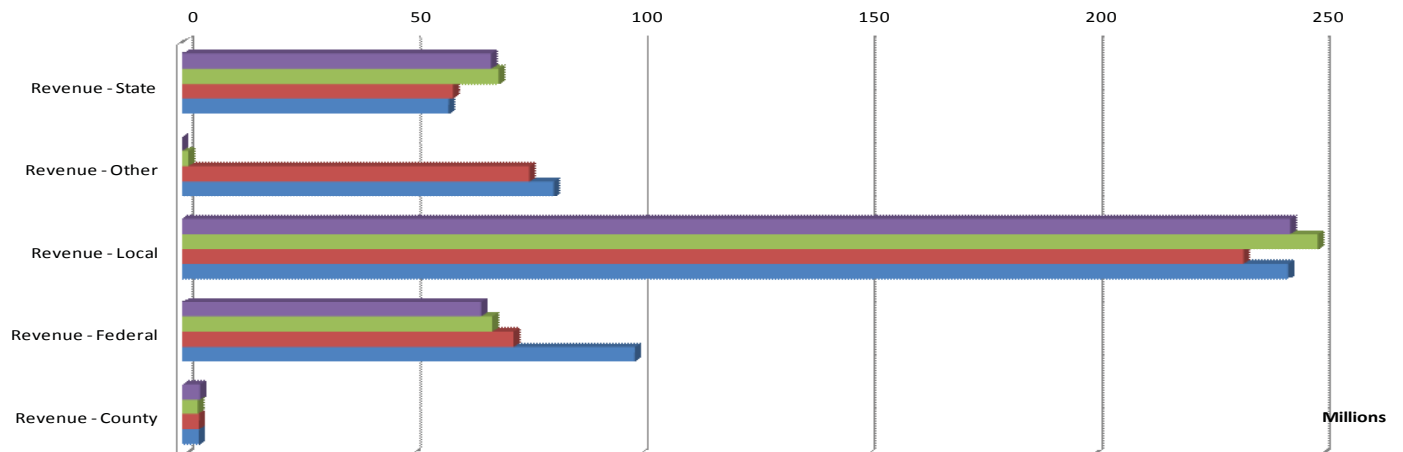
	2011	2012	2013	2014
Local	243,334,814	233,524,354	249,855,314	243,801,962
County	3,757,717	3,761,731	3,497,506	3,965,712
State	58,669,580	59,664,783	69,650,025	67,981,320
Federal	99,618,717	72,937,771	68,244,461	65,792,176
Other	81,778,630	76,449,955	1,390,248	1,500
Total	487,159,459	446,338,595	392,637,554	381,542,671



SLPS Revenue by Fund (all funds)
FY 2011 - FY 2014

	2011	2012	2013	2014
GOB	299,173,011	325,533,468	295,282,034	286,178,673
EXPANSION	-	14,627,400	12,777,400	12,777,400
DESEG	243	(69,148,745)	(12,777,094)	(12,777,400)
FOOD	13,754,010	14,015,123	16,271,510	16,476,975
DEBT	27,479,264	25,451,653	25,549,928	24,773,812
FEDERAL	73,562,521	58,669,048	54,179,423	52,630,576
CAPITAL	71,624,020	75,837,053	112,927	-
TRUST	1,566,389	1,353,596	1,241,426	1,482,635
Total	487,159,459	446,338,595	392,637,554	381,542,671

SLPS Revenue by Source (all funds)
FY 2011 - FY 2014



	Revenue - County	Revenue - Federal	Revenue - Local	Revenue - Other	Revenue - State
2014	3,965,712	65,792,176	243,801,962	1,500	67,981,320
2013	3,497,506	68,244,461	249,855,314	1,390,248	69,650,025
2012	3,761,731	72,937,771	233,524,354	76,449,955	59,664,783
2011	3,757,717	99,618,717	243,334,814	81,778,630	58,669,580

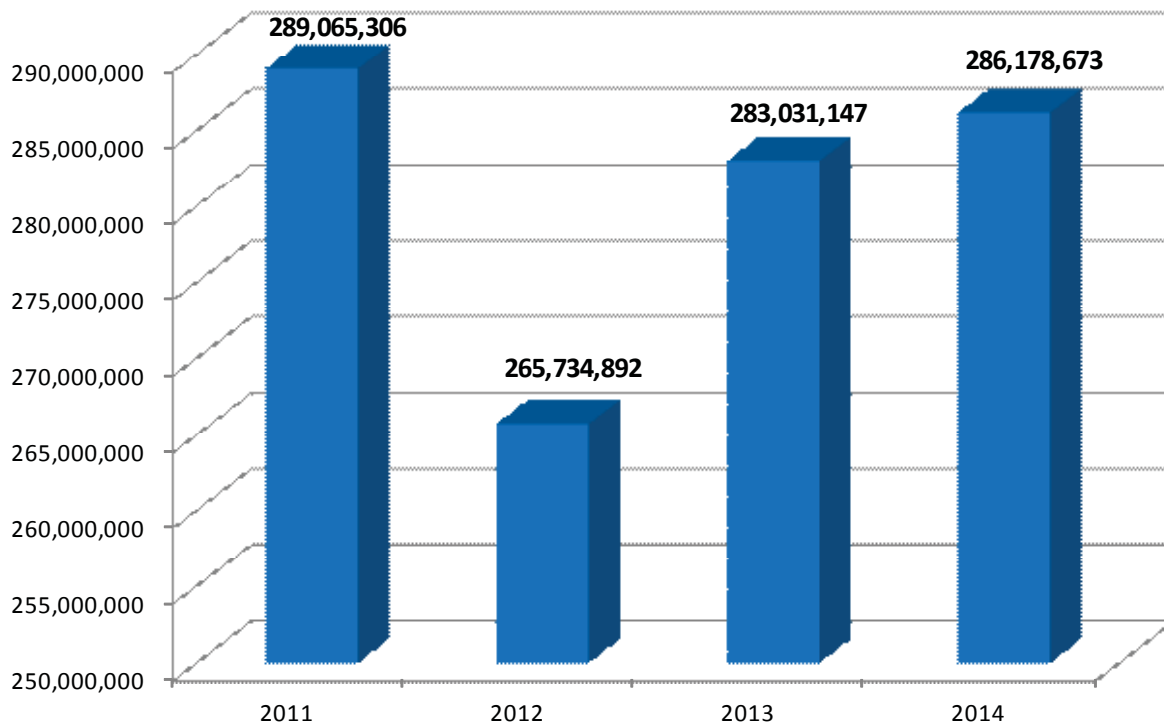
SLPS Expenditure Uses and Assumptions

The expenditure budget for FY 2014 was developed with campuses and the needs of their respective students in mind. Several campuses received additional teacher staffing allocations to align with the DESE Desirable Standard relative to teacher: student ratios. A review of the staffing allocation model required allocation of additional instructional and instructional support personnel and a reduction in non-instructional support personnel.

Salary/benefits related expenditures in the GOB have increased as a result of moving the expenditures for nurses and social workers from a special revenue fund to the GOB.

Planned spend down of Prop S monies is the primary driver of the increased expenditure budget in the Capital Projects fund. Several of the bond issues that comprise the Prop S funding package have specific spend down compliance timelines.

General Operating Budget (GOB) Comparison 2011 to 2014

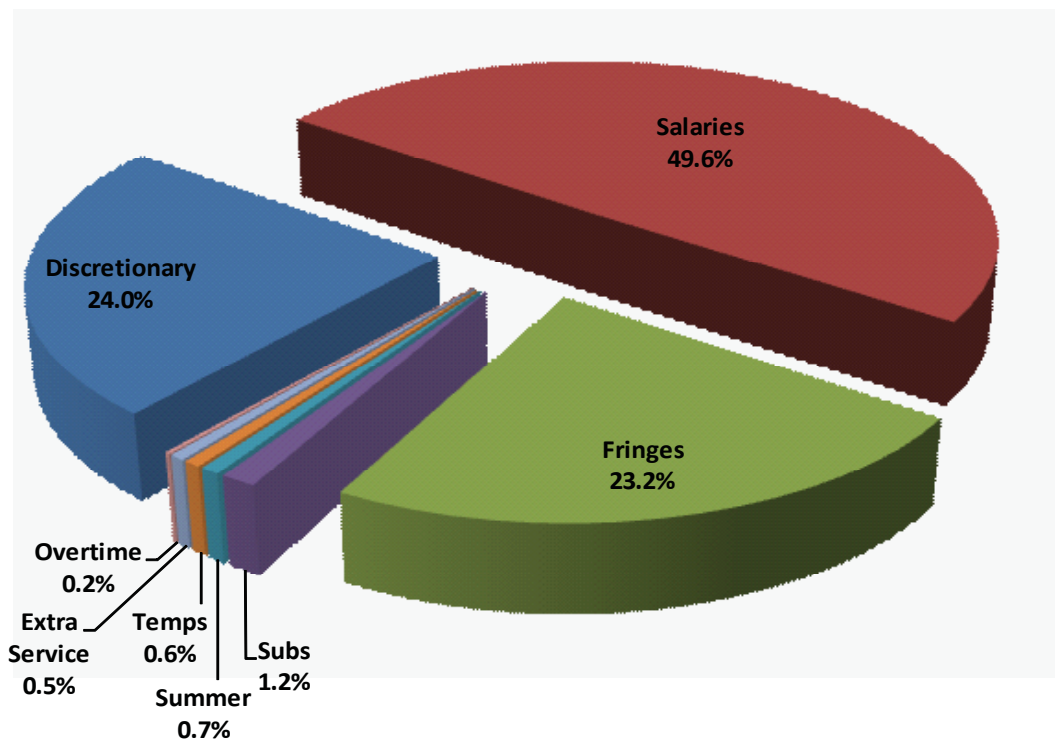




GOB Proposed 2014 Expenditures by Object Comparison

Object Description	2013 Amended	2014 Proposed	Variance +/-	Percent Change
Discretionary	72,894,404	68,689,700	(4,204,704)	(5.8%)
Salaries	135,700,746	141,868,146	6,167,400	4.5%
Fringes	63,122,843	66,375,533	3,252,689	5.2%
Subs	6,609,520	3,547,996	(3,061,524)	(46.3%)
Summer	1,111,085	1,932,995	821,911	74.0%
Temps	1,539,734	1,683,638	143,903	9.3%
Extra Service	1,507,797	1,550,443	42,646	2.8%
Overtime	545,018	530,221	(14,797)	(2.7%)
Total	283,031,147	286,178,673	3,147,526	1.1%

GOB Proposed 2014 Expenditures by Object



Summary of Budget by Location
 All Funds - FY 2011 - FY 2014

Location Code	Location Name	FY 2011 Actual Exp	FY 2012 Actual Exp	FY 2013 Est Spend	Proposed FY 2014
022	Adult Ed Instruction	614,374	156,940	112,564	112,564
023	Adult Ed Apprentice	1,683,973	1,322,379	729,604	729,604
026	Adult Ed Basic Ed Coordinator	1,829,033	1,719,178	1,604,038	1,604,038
027	Blow Community Ed Center	39,409	4,585	1,301	7,991
034	Hamilton Community Ed Center	32,146	15,901	442	9,352
035	Clay Community Ed Center	35,682	13,787	3,519	7,991
037	Long Community Ed Center	41,189	27,860	32,804	34,031
038	Sherman Community Ed Center	33,054	22,945	2,094	7,991
040	Shaw Community Ed Center	27,781	15,640	5,010	16,922
041	Sigel Community Ed Center	33,029	15,129	15,537	10,554
042	Walbridge Community Ed Center	35,619	13,841	11,107	7,991
045	Yeatman Community Ed Center	34,806	14,066	4,351	7,991
049	Vashon CEC	36,692	16,618	8,084	7,991
111	Gateway STEM Academy	8,982,195	8,315,750	10,211,880	9,565,054
114	CAJT at Nottingham	2,481,264	2,387,174	2,489,070	2,291,410
117	Clyde Miller Career Academy	5,013,787	5,171,550	5,381,455	5,237,966
125	Beaumont High School	4,908,158	3,363,787	2,294,390	1,992,286
138	Washington Ed Ctr	-	-	140	-
144	Cleveland NJROTC HS @ Southwest	2,603,612	2,255,167	2,384,930	2,324,344
150	College Preparatory High School @ Madison	-	-	2,012,456	2,209,063
151	Medical High School	-	-	-	748,230
156	Metro Academy Class High School	2,397,521	2,572,765	2,604,477	2,386,338
168	Roosevelt High School	6,700,757	6,411,843	5,714,177	5,172,424
173	Soldan Int'L Studies High School	4,780,908	4,182,389	4,354,788	3,826,008
180	Sumner High School	3,758,807	3,627,410	3,810,383	3,376,139
183	Vashon High School	4,690,631	5,015,681	5,076,057	4,463,937
184	Williams 9th Grade Center	103	-	14,764	-
186	Central VPA High School @ Southwest	4,427,687	3,225,536	3,194,104	3,022,999
193	Carnahan High School of the Future	2,927,608	2,700,169	2,815,820	2,691,314
194	Northwest Transportation/Law Academy High School	2,998,053	2,442,044	2,369,905	2,368,173
277	Temp Undistributed Costs	1,233,229	72,135	37,803	-
279	Surplus	-	-	216,465	-
302	Blewett Middle	2,576	38,684	128	-
304	Blow Middle	51,250	11,266	99	-
305	Busch School of Character and Athletics Middle School	2,335,999	2,167,528	2,112,666	1,921,235
307	Carr Lane VPA Middle School	3,656,368	3,375,347	3,542,918	3,815,862
311	Bunche Int'l Studies	2,097,452	6,584	2,849	-
313	Mckinley CIA	3,577,637	3,291,757	3,323,988	2,884,160
314	Fanning Middle School	2,964,571	2,342,634	2,402,755	1,900,260
321	Humbolt Middle	-	-	60	-
323	Gateway Math & Science Preparatory Middle School	3,605,832	3,129,441	3,408,560	3,619,817
324	Langston Middle School	2,710,221	2,092,287	2,318,507	1,712,939
325	Academy of Environmental Science & Math Middle School	-	-	1,845,086	1,849,619
326	Long Middle School	1,759,089	1,576,317	1,471,422	1,395,346
328	L'Ouverture Middle School	2,346,328	1,605,803	1,570,447	-
331	Northwest Middle	1,361	0	215	-
337	Pruitt Military Middle	-	-	412	-
339	Compton Drew ILC Middle School	3,540,901	3,439,915	3,556,612	3,204,274
340	Stevens Middle	1,914,542	36,951	10,894	-
344	Turner Middle - CLOSED	-	-	74	-
350	Williams Middle - CLOSED	-	-	217	-
354	Mel Caranhan Middle School - use location 193	-	11,459	144	-
373	GATEWAY MIDDLE SCHOOL (USE 323)	-	1,542	35	-
377	Yeatman Middle School	1,841,376	2,210,255	2,325,606	2,254,949
400	Adams Elementary School	2,264,613	1,940,168	2,116,329	2,475,542
406	Ashland Elementary School	2,452,757	2,150,112	2,616,670	2,439,239
408	Baden Elementary	-	-	198	-
418	Bryan Hill Elementary School	1,432,694	1,586,657	1,635,156	1,662,876
420	Buder Elementary School	2,455,198	3,426,130	3,960,063	2,865,959
425	Ames VPA Elementary School	3,160,777	2,932,203	3,318,639	2,929,834
432	Clark Elementary	-	-	550	-
436	Clay Elementary School	1,717,857	1,663,229	1,678,750	1,665,951
440	Cole eMints Elementary School	1,475,241	1,852,554	2,154,932	2,493,461
442	Columbia Elementary School	1,794,578	1,643,293	1,720,196	1,504,933
444	Cote Brilliante Elementary School	1,575,018	1,610,589	1,771,668	1,700,613
447	Dewey Int'L Studies Elementary School	3,213,593	2,924,495	2,989,885	2,890,555
448	Dunbar Elementary School	1,548,546	1,624,947	1,887,531	1,889,898
458	Farragut Elementary School	1,509,281	1,356,968	1,445,255	1,239,202
463	Ford Elementary School	2,371,414	1,814,558	1,989,356	1,668,955
466	Froebel Literacy Academy Elementary School	2,183,809	1,996,411	2,227,139	2,223,037
472	Gallaudet Hearing Impaired	54,998	3,438	39	-
473	Gateway Math & Science Elementary School	3,722,178	3,750,210	4,071,110	3,900,164
478	Hamilton eMints Elementary School	2,413,580	2,148,157	2,516,016	2,475,528
488	Henry Downtown Academy Elementary School	2,156,158	1,893,854	2,085,979	1,820,488
489	Hickey Elementary School	2,163,040	1,912,220	1,861,107	1,757,145
490	Herzog Academy Elementary School	2,490,563	2,189,564	2,535,882	2,738,434
492	Hodgen College Bound Academy Elementary School	1,920,780	2,142,532	2,036,689	2,418,687
496	Humboldt Academy	-	1,166,027	1,553,675	1,809,437
497	New Americans Prep A	1,268,160	948,644	1,386,065	1,556,571
499	Academy of Environmental Science & Math Elementary School	-	-	3,388,876	3,673,187
502	Jefferson Elementary School	4,732,721	2,708,346	2,269,747	1,875,184
503	Kennard CJA Elementary School	2,382,954	2,303,355	2,247,104	2,171,818
506	Laclede Elementary School	2,039,566	1,826,750	1,869,847	1,946,165
510	Lexington Elementary School	1,938,054	2,178,177	2,389,152	2,195,720
518	Lyon Academy @ Blow Elementary School	2,148,222	2,191,875	2,438,053	2,592,712



Summary of Budget by Location
All Funds - FY 2011 - FY 2014 cont.

Location Code	Location Name	FY 2011 Actual Exp	FY 2012 Actual Exp	FY 2013 Est Spend	Proposed FY 2014
524	Mallinkrodt ABI Elementary School	1,673,066	2,195,733	2,765,842	1,756,585
526	Mann eMints Elementary School	2,247,709	1,956,163	2,063,807	1,745,898
528	Mark Twain Elementary	-	-	1,003	-
534	Mason School of Academic and Cultural Literacy Elementary School	2,674,367	3,071,564	3,435,538	3,414,845
550	Meramec Elementary School	1,652,735	1,542,476	1,688,175	1,963,939
552	Gateway Michael Special Education Elementary School	1,444,574	1,581,836	1,580,360	1,636,523
556	Monroe eMints Elementary School	1,749,920	2,025,098	2,235,762	2,360,399
559	Mullanphy ILC Elementary School	7,454,808	4,918,127	4,068,127	4,351,531
560	Oak Hill eMints Elementary School	2,203,264	2,271,955	2,269,894	2,310,058
561	Nance Elementary School	2,676,289	2,623,245	2,759,381	2,393,864
562	Peabody eMints Elementary School	2,188,722	2,343,855	2,476,978	2,472,607
576	Scullin elementary	-	-	140	-
578	Shaw VPA Elementary School	2,427,063	2,528,562	2,520,104	2,482,537
580	Shenandoah Elementary School	1,399,363	1,384,988	1,551,643	1,690,898
584	Sherman Elementary School	1,160,386	1,165,668	1,290,807	-
586	Sigel Elementary School	2,487,260	2,374,803	2,275,694	2,103,716
588	Simmons Elementary	-	-	451	-
593	Stix Early Childhood Elementary School	3,637,716	3,705,646	4,177,135	3,766,180
596	Walbridge Elementary School	2,664,360	2,123,313	2,284,748	1,623,792
597	Woerner Elementary School	2,246,995	2,418,871	2,531,401	2,331,901
601	Washington Montessori Elementary School	2,648,659	2,641,034	2,778,696	2,697,975
603	Wilkinson ECC @ Roe Elementary School	1,899,681	1,743,166	2,130,910	2,081,773
604	Heritage Academy Elementary School	-	-	105,431	-
612	Woodward Elementary School	2,137,286	2,014,015	2,194,657	2,207,443
668	Griscom Alternative School	1,418,608	1,085,828	932,201	662,891
670	Multi-Path @ Madison	-	992,408	993,101	48,179
671	Stevens Alternative Center	974,835	1,121,918	1,247,886	943,034
673	Fresh Start @ Meda P	-	642,336	586,895	-
679	Innovation Concepts @ Blewett Alternative School	1,532,866	968,807	1,122,993	1,183,027
694	Big Picture Academy	1,320,508	7,771	2,409	-
698	Fresh Start @ Sumner Alternative School	1,130,622	684,047	717,184	659,831
800	Board Of Education	715,017	203,683	350,661	231,578
802	Chief Academic Officer	1,744,269	858,182	797,531	733,124
803	Chief Operating Officer	439,182	192,013	193,290	209,879
804	Chief of Staff	210,173	201,252	183,550	58,824
810	Superintendent of Schools	533,963	3,339,284	3,179,599	3,309,788
811	Deputy Superintendent	173,823	172,882	159,527	346,169
812	Public Information & Communications Office	709,425	1,550,848	1,382,859	1,319,613
814	State and Federal Programs	11,104,051	7,928,158	429,018	3,155,327
815	Education Officer-Special Projects E/M	230,870	266,812	263,940	287,124
816	Education Officer- High Schools	2,488,147	2,237,524	2,624,276	2,765,075
819	Assoc Supt Programs	559,995	1,354,404	1,012,525	-
820	Centralized Budget	748,816	5,150,873	206,439	3,602,066
822	Alternative Education-Student Rigor	3,309,907	4,230,689	4,125,999	4,202,512
824	Professional Development	343,583	680,912	739,341	1,096,789
825	Leadership For Educational Achievement	171,505	140,269	318,792	1,295,877
826	Vocational Education	3,188,752	2,347,802	1,466,716	1,602,946
827	Community Schools	1,899,165	1,441,912	1,120,830	1,051,436
828	Special Education	31,138,219	22,208,641	21,582,993	23,892,660
829	Special Services	5,359,664	5,033,141	5,452,802	6,034,646
833	Athletics Coordinator	1,474,757	1,429,597	1,501,751	1,792,365
835	Careers Education	348,517	353,909	359,823	371,992
837	Role Model Experience	107,416	863,351	987,948	910,843
838	Bilingual-ESOL Program	1,833,153	1,543,052	1,683,364	1,865,505
840	Early Childhood Education	1,575,131	5,028,315	5,456,316	7,170,502
843	Accountability Officer	280,985	301,160	1,182,773	1,265,178
844	Library Services	500,000	21,606	22,559	406,656
846	Parent-Infant Interaction Program	441,317	353,106	693,781	2,408,751
847	Teaching & Learning	4,147,648	3,294,118	4,250,751	4,379,395
849	Recruitment-Counseling	230,680	317,824	410,778	462,735
851	Springboard to Learning	181,711	174,357	148,032	156,412
880	Student Support Services	7,647,437	7,182,014	7,642,369	7,724,213
905	Building Commissioner	43,449,487	51,686,560	83,865,563	96,542,487
906	Food & Nutrition Services	13,874,775	13,729,402	16,209,682	15,185,943
914	Student Records	165,689	122,325	98,442	156,240
915	Materials Management	204,667	201,657	204,704	211,323
918	Transportation Supervisor	22,689,511	22,114,741	23,491,972	24,293,185
919	Garage	526,015	178,803	300,000	310,000
927	Transportation Taxi Cabs	55,009	86,435	120,000	190,500
941	Electric	11,060	81,477	35	-
966	Administration Building	-	-	18	-
970	Treasurer	4,151,356	1,611,481	1,951,898	2,542,512
972	Grants Management	-	-	2,753,802	3,423,448
973	Development Office	573,986	546,258	418,888	267,143
975	Treasurer	30,540,265	25,412,010	26,545,366	26,349,208
976	Budget Planning & Development	3,686,442	2,097,849	392,615	397,112
977	Fiscal Control Department	1,123,129	1,093,536	804,632	1,120,422
978	Fiscal Control Officer	428,472	444,362	478,167	450,078
979	Payroll Office	6,805	3,594	3,560	4,050
981	Information Technology	10,712,239	7,975,787	9,917,596	8,157,006
984	Research and Evaluation	1,511,818	1,450,446	1,666,236	1,649,581
990	Human Resources	2,417,358	2,914,143	2,780,576	2,776,929
991	St. Louis Plan	978,283	1,029,546	1,454,442	1,650,000
Total		429,368,266	401,640,838	447,747,351	460,057,028



FISCAL YEAR
JULY 1, 2013 – JUNE 30, 2014



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