

Francis Howell
School District



Francis Howell R-III School District 2020-21 Revised Budget



St. Charles County, Missouri, USA 63304



www.fhdschools.org



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

FY21 REVISED BUDGET Executive Summary

The FY21 Revised Budget incorporates changes in revenues and expenditures since the Preliminary Budget was adopted on June 18, 2020. The budget is not a static document but rather is revised each November to reflect updated financial information and then modified throughout the year based on approved budget adjustments.

The FY21 Preliminary Budget, as adopted, had a \$12.8 million deficit in the operating funds. This deficit is primarily attributable to increased costs for staff salaries and benefits, and a reduction in revenue related to a gradually declining student population, a primary driver of state funding. In an effort to reduce the ending FY21 deficit amount, some difficult decisions were made to pause or eliminate spending for some budget FY21 requests. However, there was a need to increase certain budget line items in the Revised Budget to reflect the additional costs of providing educational services this year as a result of COVID-19.

The administration is already planning how it can further reduce expenditures for the 2021-22 fiscal year. Given that salaries and benefits account for 88 percent of the District's operating budget, staffing for 2021-22 will likely be impacted. The District's fund balance policy requires that if fund balances decline below the fifteen percent floor, the Board will approve a plan to replenish the fund balance to the established minimum level within two years. The District is committed to working collaboratively to develop a plan to address our deficit and return to a balanced budget.

The budget continues to be a fluid document and is based on the best information available at the time the budget is prepared.

Operating Funds

The District presents the General and Special Revenue funds together as Operating Funds for financial reporting. The General Fund accounts for operational activities as well as salaries and benefits for non-certificated staff, while the Special Revenue Funds accounts for all salaries and benefits for our teachers and administrators (certificated staff).



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

Budget Considerations for FY21

- The budget reflects negotiated agreements with the District's employee bargaining units. The 2020-2021 budget includes an average 3.0% salary increase for staff. The Board remains committed to providing competitive salaries for staff members, within the limited financial resources available to support these ongoing expenditures.
- The FY21 budget is focused on aligning expenditures to the District's strategic goals, strategies and objectives, within the limitations of available funding. Some Strategic Plan initiatives have been placed on hold in an effort to reduce expenditures for FY21.
- The FY21 budget supports the Professional Learning Community (PLC) model of school improvement. However, funding for release time for teacher collaboration has been reduced in FY21.
- The District continues to evaluate and update its efforts to provide a rigorous curriculum for its students.
- The budget includes funding for support operations, such as the contracted school nutrition services operations and the District-operated student transportation system.
- The budget also includes capital expenditures to address planned facility renovations and improvements, as well as any expenditures that arise as a result of an unanticipated failure of a major system, including cooling towers, etc.

COVID-19 (Coronavirus) Impact

The FY21 budget continues to be impacted by the effects of the COVID-19. The Revised Budget reflects increased expenditures for cleaning supplies as cleaning protocols were revamped to maintain a safe learning and work environment. Expenditures for instructional items increased, including the purchase of additional student technology devices and increases in the purchase of virtual classes through third-party vendors. The lasting effects of COVID-19 on the District revenues and expenditures remain undetermined.

The information presented about sales tax revenues, state foundation formula support, etc., are still a best estimate by the District. The District has prepared the FY21 Revised Budget based on the most current information available.

Even with the challenges of COVID-19, the Francis Howell School District continues to work diligently to provide the best education possible for our students.



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

REVENUE

Local/County:

- Local revenues increased by \$600,000, primarily due to the increases in Current Taxes and Sales Tax revenue.
 - The District's Property Tax revenue increased \$273,000 due to changes in the After Board of Equalization assessed values.
 - Prop C ADA increased even though FHSD is experiencing a slightly declining enrollment; the estimated payment per WADA was increased from \$954 to \$980 per ADA based on stronger than anticipated collection rates through the first quarter of the fiscal year.

State:

- The overall estimated state formula payment decreased from \$42,421,648 to \$41,792,284 resulting in a loss of \$629,364, which is split between Basic Formula and Classroom Trust Fund. Classroom Trust Fund revenues are derived from gaming proceeds, which have been negatively impacted as a result of COVID-19.

Federal:

- Federal program revenues increased from the Preliminary Budget amounts due to the actual and planned receipt of CARES Act funding. The District will receive \$1.2 million for the Elementary and Secondary Allocations; \$266,667 from the COVID-19 Response Supply Reimbursement Grant; and \$11,582 from the Coronavirus Relief Funds for Transportation for Meal Delivery Reimbursement.

Various other minor changes, both increases and reductions, were made. Taken in total, the revenue changes in the Revised Budget for the General and Special Revenue (Teachers') Funds result in a \$1,463,207 increase in revenue.



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

EXPENDITURES

Expenditures in the General and Special Revenue Funds increased by approximately \$813,000 in total. Changes reflected in the Revised Budget include:

Salaries and Benefits:

- Salaries and benefits remained unchanged from the Preliminary Budget totals.

Purchased Services:

- Expenditures in this category increased by approximately \$220,000 due to the purchase of additional mobile hotspots and an increase in the number of virtual classes purchased through third-party vendors to support students who chose the virtual learning option.
- Travel and Mileage expenditures decreased by \$100,000.

Supplies:

- Expenditures in this category increased by approximately \$500,000 as a result of adjustments in the Academic Department's Textbook account. This adjustment corrects an overstatement of the reduction in the Academic department budget that was included in the Preliminary Budget.

Federal Programs:

- Expenditures for the Federal entitlement programs were updated to reflect anticipated expenditures based on updated funding allocations from DESE.

SUMMARY

The changes noted above reflect necessary adjustments to revenue and expenditures based on updated information and emergent needs. The District continues to be fervent in its efforts to provide an excellent education at an exceptional value. The impact of COVID-19 on the revenues and expenditures continue to strain the District's finances. The final ending fund balance in FY21 will likely trigger the policy requirement of developing a plan to return the fund balance to the minimum of 15%. Efforts to address the fund balance are already being taken in FY21 and additional modifications will be included in the FY22 budget.



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

Operating Funds General (Incidental) and Special Revenue (Teachers') Funds Only Revenues by Source Expenditures by Object

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
	Local	\$ 124,950,426	\$ 126,051,028	\$ 136,063,121	\$ 128,385,905	\$ 129,002,000	\$ 616,095	0.48%
	County	\$ 2,748,190	\$ 2,414,739	\$ 2,407,269	\$ 2,421,968	\$ 2,424,039	\$ 2,071	0.09%
	State	\$ 53,324,144	\$ 55,011,274	\$ 52,649,363	\$ 53,135,380	\$ 52,525,284	\$ (610,096)	-1.15%
	Federal	\$ 5,835,180	\$ 5,666,806	\$ 6,663,949	\$ 6,163,670	\$ 7,618,806	\$ 1,455,136	23.61%
	Other	\$ 1,778,369	\$ 738,117	\$ 458,441	\$ 270,200	\$ 270,200	\$ -	
Total Revenues		\$ 188,636,310	\$ 189,881,963	\$ 198,242,143	\$ 190,377,123	\$ 191,840,329	\$ 1,463,206	0.77%
Expenditures:								
	Salaries	\$ 116,474,258	\$ 119,508,760	\$ 129,001,920	\$ 133,227,416	\$ 133,227,416	\$ -	
	Benefits	\$ 38,629,182	\$ 39,969,367	\$ 43,759,938	\$ 44,415,592	\$ 44,415,592	\$ -	
	Purchased Services	\$ 21,169,950	\$ 22,749,535	\$ 12,882,448	\$ 14,331,550	\$ 14,551,393	\$ 219,843	1.53%
	Supplies	\$ 7,791,526	\$ 8,251,830	\$ 9,048,973	\$ 11,202,814	\$ 11,796,275	\$ 593,461	5.30%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 184,064,916	\$ 190,479,492	\$ 194,693,279	\$ 203,177,372	\$ 203,990,676	\$ 813,304	0.40%
Yearly Increase (Decrease)		\$ 4,571,394	\$ (597,529)	\$ 3,548,865	\$ (12,800,249)	\$ (12,150,347)		
Transfer to Capital Projects		\$ -	\$ (7,011,912)	\$ (3,300,000)	\$ (2,000,000)	\$ (6,000,000)		
Fund Balance - July 1		\$ 39,529,162	\$ 44,100,555	\$ 36,491,114	\$ 32,338,656	\$ 36,739,979		
Fund Balance - June 30		\$ 44,100,555	\$ 36,491,114	\$ 36,739,979	\$ 17,538,407	\$ 18,589,632		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

Operating Funds

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

All Departments and Buildings

Object Code Description	Object Code	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Prelim Budget	2020-2021 Revised Budget	2020-21 \$ Increase (Decrease)	2020-21 % Increase (Decrease)
Purchased Services (63000-63999)									
Instruct Services	63110	\$ 1,978,720	\$ 2,089,962	\$ 2,561,807	\$ 3,028,393	\$ 3,299,466	\$ 3,493,442	\$ 193,976	5.88%
Building/Staff Professional Dev.	63120	\$ 75,102	\$ 129,672	\$ 236,985	\$ 236,291	\$ 240,916	\$ 161,726	\$ (79,190)	-32.87%
PDC Professional Dev.	63120	\$ 18,426	\$ 22,253	\$ 30,507	\$ 61,701	\$ 42,739	\$ 30,734	\$ (12,005)	-28.09%
Data Processing Services	63160	\$ 2,041,770	\$ 1,280,126	\$ 775,799	\$ 944,166	\$ 916,570	\$ 913,845	\$ (2,725)	-0.30%
Professional Services	63190	\$ 71,487	\$ 67,538	\$ 75,384	\$ 192,810	\$ 194,300	\$ 202,300	\$ 8,000	4.12%
Repairs & Maintenance	63320	\$ 888,589	\$ 1,165,633	\$ 1,277,055	\$ 1,728,730	\$ 1,749,440	\$ 1,746,672	\$ (2,768)	-0.16%
Rental	63330	\$ 97,492	\$ 101,036	\$ 100,115	\$ 100,457	\$ 105,467	\$ 104,886	\$ (581)	-0.55%
Rental Equip	63340	\$ 2,094	\$ 28,191	\$ 12,896	\$ 24,700	\$ 426,839	\$ 426,839	\$ -	
Water/Sewer	63350	\$ 331,254	\$ 343,140	\$ 362,323	\$ 375,068	\$ 387,336	\$ 387,336	\$ -	
Trash Removal	63360	\$ 95,568	\$ 97,438	\$ 116,471	\$ 111,392	\$ 112,677	\$ 150,395	\$ 37,718	33.47%
Technology Repairs and Maint	63370	\$ 12,298	\$ 149,028	\$ 1,263,130	\$ 1,598,809	\$ 1,839,334	\$ 1,807,044	\$ (32,290)	-1.76%
Contracted Pupil Transportation	63410	\$ 12,242,282	\$ 12,666,251	\$ 12,841,172	\$ 1,510,000	\$ 1,106,105	\$ 1,106,105	\$ -	
Non-Route Transportation	63420	\$ 487,449	\$ 622,701	\$ 599,150	\$ 306,050	\$ 227,139	\$ 232,778	\$ 5,639	2.48%
Travel & Mileage	63430	\$ 355,940	\$ 431,477	\$ 615,528	\$ 638,135	\$ 723,575	\$ 619,636	\$ (103,939)	-14.36%
Insurance	63510	\$ 1,659,585	\$ 1,662,922	\$ 1,688,871	\$ 1,838,871	\$ 1,992,900	\$ 1,992,900	\$ -	
Communications	63610	\$ 312,766	\$ 296,229	\$ 211,024	\$ 313,160	\$ 288,460	\$ 448,460	\$ 160,000	55.47%
Advertising/Printing	63620	\$ 30,431	\$ 25,449	\$ 24,055	\$ 42,950	\$ 32,950	\$ 32,950	\$ -	
Postage	63640	\$ 71,642	\$ 70,330	\$ 64,479	\$ 114,000	\$ 107,910	\$ 107,810	\$ (100)	-0.09%
Dues & Membership	63710	\$ 216,065	\$ 215,282	\$ 202,307	\$ 218,403	\$ 216,596	\$ 214,430	\$ (2,166)	-1.00%
Entry Fees	63720	\$ 164,445	\$ 104,885	\$ 108,474	\$ 164,502	\$ 168,460	\$ 165,460	\$ (3,000)	-1.78%
Other Purchased Services	63910	\$ 95,979	\$ 173,706	\$ 205,085	\$ 214,188	\$ 346,976	\$ 402,767	\$ 55,791	16.08%
Officials	63920	\$ 119,296	\$ 115,763	\$ 123,362	\$ 115,307	\$ 121,086	\$ 121,086	\$ -	
Security	63930	\$ 278,353	\$ 251,600	\$ 248,440	\$ 349,775	\$ 353,006	\$ 349,406	\$ (3,600)	-1.02%
Miscellaneous	63990	\$ 55,346	\$ 106,282	\$ 95,577	\$ 119,134	\$ 99,934	\$ 101,017	\$ 1,083	1.08%
Purchased Services Total		\$ 21,702,381	\$ 22,216,893	\$ 23,839,996	\$ 14,346,992	\$ 15,100,181	\$ 15,320,024	\$ 219,843	1.46%
Supplies (64000-64999)									
General Supplies & Software	64110-64120	\$ 3,014,007	\$ 4,057,574	\$ 4,199,732	\$ 6,950,904	\$ 5,813,232	\$ 5,882,282	\$ 69,050	1.19%
Assessments	64130	\$ 17,002	\$ 26,088	\$ 94,900	\$ 94,900	\$ 92,900	\$ 101,200	\$ 8,300	8.93%
Textbooks	64310	\$ 601,873	\$ 268,519	\$ 485,828	\$ 572,157	\$ 507,117	\$ 1,024,228	\$ 517,111	101.97%
Library Books	64410	\$ 200,970	\$ 210,814	\$ 132,000	\$ 130,380	\$ 150,000	\$ 150,000	\$ -	
Resource Materials	64510	\$ 8,250	\$ 3,865	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	64810	\$ 2,805,888	\$ 2,910,107	\$ 2,831,409	\$ 3,188,061	\$ 3,199,311	\$ 3,199,311	\$ -	
Vehicle Gas	64860	\$ 58,962	\$ 66,631	\$ 86,013	\$ 1,095,000	\$ 1,295,000	\$ 1,295,000	\$ -	
Natural Gas	64820	\$ 310,369	\$ 345,513	\$ 395,758	\$ 355,726	\$ 387,024	\$ 387,024	\$ -	
Graduation	64910	\$ 25,723	\$ 19,562	\$ 24,336	\$ 23,310	\$ 24,580	\$ 23,580	\$ (1,000)	-4.07%
Uniforms	64920	\$ 48,747	\$ 11,474	\$ 12,164	\$ 115,391	\$ 149,150	\$ 149,150	\$ -	
Supplies Total		\$ 7,091,791	\$ 7,920,148	\$ 8,262,140	\$ 12,525,829	\$ 11,618,314	\$ 12,211,775	\$ 593,461	5.11%



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

Operating Funds Expenditures By Location – Including Nutrition Services and Tuition Based Programs

<i>Budget Code Name</i>	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Prelim Budget	2020-2021 Revised Budget	2020-21 \$ Increase (Decrease)	2020-21 % Increase (Decrease)
District Operations								
Facilities	\$ 1,616,580	\$ 2,192,491	\$ 2,392,462	\$ 2,719,603	\$ 2,719,603	\$ 3,095,695	\$ 376,092	13.83%
Transportation	\$ 11,686,435	\$ 11,995,690	\$ 21,812,608	\$ 14,618,112	\$ 14,945,312	\$ 14,704,008	\$ (241,304)	-1.61%
Purchased Services	\$ 209,237	\$ 309,434	\$ 374,925	\$ 702,148	\$ 954,535	\$ 954,535	\$ -	
Nutrition Service	\$ 5,984,007	\$ 6,718,438	\$ 7,308,729	\$ 6,704,173	\$ 6,946,351	\$ 6,178,451	\$ (767,900)	-11.05%
Academic & District PDC	\$ 3,689,699	\$ 4,034,169	\$ 5,203,968	\$ 5,208,840	\$ 4,982,192	\$ 5,411,720	\$ 429,528	8.62%
Library	\$ 127,715	\$ 130,380	\$ 132,000	\$ 130,380	\$ 150,000	\$ 150,000	\$ -	
Summer School	\$ 747,615	\$ 920,551	\$ 1,094,669	\$ 1,206,760	\$ 515,018	\$ 515,018	\$ -	
Board of Education / Finance	\$ 8,740,653	\$ 9,571,614	\$ 9,343,242	\$ 10,257,389	\$ 10,808,977	\$ 10,828,720	\$ 19,743	0.18%
Human Resources	\$ 74,279	\$ 144,248	\$ 153,718	\$ 213,610	\$ 192,066	\$ 196,642	\$ 4,576	2.38%
Alternative Learning	\$ 2,097,676	\$ 2,446,551	\$ 2,614,190	\$ 3,217,489	\$ 3,456,896	\$ 3,456,896	\$ -	
Early Childhood Special Education	\$ 1,251,092	\$ 1,224,070	\$ 1,302,680	\$ 289,084	\$ 335,905	\$ 335,905	\$ -	
Superintendent	\$ 36,964	\$ 107,040	\$ 71,767	\$ 2,151,228	\$ 1,103,763	\$ 1,103,763	\$ -	
Communications	\$ 93,144	\$ 79,142	\$ 77,769	\$ 124,995	\$ 126,195	\$ 116,495	\$ (9,700)	-7.69%
Technology	\$ 2,830,111	\$ 3,581,263	\$ 3,930,370	\$ 3,322,940	\$ 3,693,876	\$ 3,743,825	\$ 49,949	1.35%
Early Childhood - Parents As Teachers	\$ 780,777	\$ 821,989	\$ 903,569	\$ 1,094,114	\$ 1,250,745	\$ 1,250,745	\$ -	
Tuition Based Programs	\$ 6,778,631	\$ 6,986,150	\$ 7,488,804	\$ 8,225,590	\$ 8,468,519	\$ 8,468,519	\$ -	
District Operations Total	\$ 46,744,616	\$ 51,263,221	\$ 64,205,471	\$ 60,186,455	\$ 60,649,953	\$ 60,510,937	\$ (139,016)	-0.23%
High School								
FHU	\$ 20,960	\$ 20,769	\$ 19,474	\$ 34,184	\$ 34,980	\$ 31,480	\$ (3,500)	-10.01%
Heritage Alt Ed	\$ 40,067	\$ 25,783	\$ 42,742	\$ 47,080	\$ 15,470	\$ 15,470	\$ -	
FHHS	\$ 223,047	\$ 190,152	\$ 251,397	\$ 207,961	\$ 216,497	\$ 195,056	\$ (21,441)	-9.90%
FHHS Activities	\$ 412,857	\$ 332,638	\$ 359,348	\$ 496,771	\$ 460,245	\$ 460,245	\$ -	
FHN	\$ 137,191	\$ 139,909	\$ 165,757	\$ 182,765	\$ 189,305	\$ 166,513	\$ (22,792)	-12.04%
FHN Activities	\$ 363,689	\$ 309,299	\$ 311,748	\$ 360,784	\$ 456,181	\$ 456,181	\$ -	
FHC	\$ 205,077	\$ 199,717	\$ 216,098	\$ 217,778	\$ 227,401	\$ 205,190	\$ (22,211)	-9.77%
FHC Activities	\$ 362,403	\$ 332,755	\$ 338,037	\$ 356,130	\$ 432,729	\$ 432,729	\$ -	
High School Total	\$ 1,765,291	\$ 1,551,024	\$ 1,704,601	\$ 1,903,453	\$ 2,032,808	\$ 1,962,864	\$ (69,944)	-3.44%
Middle School								
BWM	\$ 40,905	\$ 54,589	\$ 47,470	\$ 59,366	\$ 75,473	\$ 68,763	\$ (6,710)	-8.89%
HBM	\$ 43,050	\$ 53,995	\$ 53,438	\$ 57,892	\$ 59,106	\$ 46,800	\$ (12,306)	-20.82%
FHMS	\$ 57,460	\$ 67,021	\$ 51,617	\$ 70,327	\$ 67,670	\$ 55,827	\$ (11,843)	-17.50%
SGM	\$ 51,635	\$ 49,230	\$ 46,764	\$ 56,035	\$ 54,743	\$ 49,268	\$ (5,475)	-10.00%
BRM	\$ 37,444	\$ 41,060	\$ 46,786	\$ 59,085	\$ 58,031	\$ 52,744	\$ (5,287)	-9.11%
Middle School Total	\$ 230,493	\$ 265,895	\$ 246,075	\$ 302,705	\$ 315,023	\$ 273,402	\$ (41,621)	-13.21%
Elementary								
BDE	\$ 51,314	\$ 54,874	\$ 49,605	\$ 64,474	\$ 63,376	\$ 41,526	\$ (21,850)	-34.48%
CAE	\$ 41,668	\$ 44,724	\$ 40,233	\$ 54,300	\$ 54,322	\$ 48,890	\$ (5,432)	-10.00%
CEE	\$ 24,012	\$ 26,931	\$ 24,034	\$ 48,044	\$ 48,280	\$ 44,514	\$ (3,766)	-7.80%
DBE	\$ 29,563	\$ 27,511	\$ 25,337	\$ 40,068	\$ 43,534	\$ 32,547	\$ (10,987)	-25.24%
FME	\$ 51,226	\$ 49,318	\$ 54,789	\$ 68,158	\$ 82,156	\$ 78,586	\$ (3,570)	-4.35%
HEE	\$ 45,156	\$ 42,686	\$ 44,091	\$ 51,422	\$ 43,679	\$ 35,155	\$ (8,524)	-19.52%
HRE	\$ 36,057	\$ 36,384	\$ 30,347	\$ 46,690	\$ 46,065	\$ 32,626	\$ (13,439)	-29.17%
INE	\$ 41,741	\$ 37,656	\$ 38,562	\$ 42,893	\$ 51,498	\$ 39,379	\$ (12,119)	-23.53%
JWE	\$ 60,262	\$ 59,733	\$ 58,671	\$ 65,907	\$ 65,906	\$ 44,406	\$ (21,500)	-32.62%
WAE	\$ 48,486	\$ 45,023	\$ 38,591	\$ 49,591	\$ 54,778	\$ 48,587	\$ (6,191)	-11.30%
Elementary Total	\$ 429,484	\$ 424,840	\$ 404,260	\$ 531,547	\$ 553,594	\$ 446,216	\$ (107,378)	-19.40%
Grand Total	\$ 49,169,884	\$ 53,504,979	\$ 66,560,407	\$ 62,924,160	\$ 63,551,378	\$ 63,193,419	\$ (357,959)	-0.56%



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

DEBT SERVICE FUND

HIGHLIGHTS:

- Local revenues decreased slightly based on updates to the tax rate calculation.
- Federal funds decreased due to the loss of the Build America Bonds subsidy associated with previously outstanding General Obligation debt that was defeased as part of the December 2019 bond refunding.

Revenues by Source Expenditures by Object

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
	Local	\$ 17,669,799	\$ 17,955,960	\$ 22,843,077	\$ 19,714,891	\$ 19,410,265	\$ (304,626)	-1.55%
	County	\$ 405,867	\$ 379,441	\$ 399,704	\$ 392,914	\$ 389,946	\$ (2,968)	-0.76%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ 494,533	\$ 496,389	\$ 385,854	\$ 530,331	\$ -	\$ (530,331)	-100.00%
	Other	\$ -	\$ 6,035,000	\$ 32,225,000	\$ -	\$ -	\$ -	
Total Revenues		\$ 18,570,199	\$ 24,866,790	\$ 55,853,635	\$ 20,638,136	\$ 19,800,211	\$ (837,925)	-4.06%
Expenditures:								
	Principal	\$ 14,380,000	\$ 18,318,000	\$ 42,088,000	\$ 11,715,000	\$ 11,715,000	\$ -	
	Interest	\$ 5,513,946	\$ 5,950,029	\$ 11,168,744	\$ 3,269,262	\$ 3,269,262	\$ -	
	Other	\$ 12,128	\$ 97,285	\$ 265,446	\$ 32,500	\$ 32,500	\$ -	
Total Expenditures		\$ 19,906,074	\$ 24,365,313	\$ 53,522,190	\$ 15,016,762	\$ 15,016,762	\$ -	
Yearly Increase (Decrease)		\$ (1,335,876)	\$ 501,477	\$ 2,331,445	\$ 5,621,374	\$ 4,783,449		
Fund Balance - July 1		\$ 13,697,890	\$ 12,362,014	\$ 12,863,491	\$ 16,055,090	\$ 15,194,936		
Fund Balance - June 30		\$ 12,362,014	\$ 12,863,491	\$ 15,194,936	\$ 21,676,464	\$ 19,978,385		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

CAPITAL PROJECTS AND BOND FUNDS

REVENUE HIGHLIGHTS:

- Local revenues remained relatively flat as the tax rate only increased from \$4.6480 to \$4.6481; however, there was significant increase due to the \$7 million in premium recognized as a result of the sale of the first tranche of Prop S bonds.
- The Other revenue category includes the \$100 million principal amount of Proposition S bonds sold in September, 2020.

EXPENDITURE HIGHLIGHTS:

- Capital Projects expenditures include ADA updates; roofing replacements; upgrading and addition of surveillance cameras; fire panel updates; water runoff study; repairs related to the water runoff study; gym floor recoats for high school gyms; updating building signage; and broken sewer line replacements for John Weldon and Castlio.
- Prop S projects includes the beginning of construction for the new Francis Howell North high school; security vestibules for 14 buildings; the Fairmount portable classroom; resurfacing of the Warren Elementary parking lot and the Hollenbeck track; HVAC replacement at Becky-David; and design work on the new Transportation facility.



PROPOSITION S

Safer Students, Stronger Schools

https://www.fhdschools.org/district/proposition_s





FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

Capital Projects and Bond Funds Revenues by Source Expenditures by Object

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
	Local	\$ 2,769,234	\$ 4,437,273	\$ 4,721,587	\$ 2,812,094	\$ 11,568,715	\$ 8,756,621	311.39%
	County	\$ 32,441	\$ 30,397	\$ 32,221	\$ 35,118	\$ 36,015	\$ 897	2.55%
	State	\$ 89,332	\$ 59,311	\$ 139,573	\$ 40,000	\$ 40,000	\$ -	
	Federal	\$ 15,838	\$ 7,256	\$ 4,290	\$ 16,000	\$ 16,000	\$ -	
	Other	\$ -	\$ -	\$ 13,528	\$ -	\$ 100,000,000	\$ 100,000,000	#DIV/0!
Total Revenues		\$ 2,906,845	\$ 4,534,237	\$ 4,911,199	\$ 2,903,212	\$ 111,660,730	\$ 108,757,518	3746.11%
Expenditures:								
	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Purchased Services	\$ 3,739	\$ 2,423	\$ 1,281	\$ 3,000	\$ 3,000	\$ -	
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Capital Outlay	\$ 4,519,860	\$ 16,152,954	\$ 8,215,183	\$ 7,592,199	\$ 13,972,310	\$ 6,380,111	84.04%
	Other	\$ 38,333	\$ 41,209	\$ 363,385	\$ 80,004	\$ 770,394	\$ 690,390	862.94%
Total Expenditures		\$ 4,561,933	\$ 16,196,585	\$ 8,579,849	\$ 7,675,203	\$ 14,745,704	\$ 7,070,501	92.12%
Yearly Increase (Decrease)		\$ (1,655,088)	\$ (11,662,348)	\$ (3,668,650)	\$ (4,771,991)	\$ 96,915,026		
Transfer from General Fund		\$ -	\$ 7,011,912	\$ 3,683,564	\$ 2,000,000	\$ 6,000,000		
Transfer from Food Service Fund		\$ 545,084	\$ 766,895	\$ -	\$ -	\$ -		
Fund Balance - July 1		\$ 5,019,470	\$ 3,909,467	\$ 25,925	\$ 1,896,394	\$ 40,839		
Fund Balance - June 30		\$ 3,909,467	\$ 25,925	\$ 40,839	\$ (875,597)	\$ 102,955,865		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

FOOD AND NUTRITION SERVICES FUND

HIGHLIGHTS:

- As of October 1, 2020, the District was approved as an SSO Open site which allows the District to feed children ages 1 to 18 for free through the end of the school year. Therefore, federal revenue should remain somewhat strong while our local program and non-program revenues are anticipated to decline.
- Expenditures decreased as a result of adjustments to the program as a result of with COVID-19, including serving a lower volume of students in schools as well as placing a halt on the proactive approach of replacing outdated equipment and instead focusing on repair and maintenance of existing equipment.

Revenues by Source Expenditures by Object

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
	Local	\$ 4,336,080	\$ 4,726,725	\$ 4,105,287	\$ 4,620,000	\$ 2,300,000	\$ (2,320,000)	-50.22%
	County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	State	\$ 42,337	\$ 40,054	\$ 44,058	\$ 40,000	\$ 40,000	\$ -	
	Federal	\$ 1,841,185	\$ 1,768,377	\$ 1,389,565	\$ 1,950,000	\$ 3,800,000	\$ 1,850,000	94.87%
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 6,219,601	\$ 6,535,156	\$ 5,538,910	\$ 6,610,000	\$ 6,140,000	\$ (470,000)	-7.11%
Expenditures:								
	Salaries	\$ 59,809	\$ 50,944	\$ 53,552	\$ 60,000	\$ 60,000	\$ -	
	Benefits	\$ 4,575	\$ 4,038	\$ 4,272	\$ 8,836	\$ 8,836	\$ -	
	Purchased Services	\$ 5,847,603	\$ 6,270,470	\$ 5,130,974	\$ 6,454,415	\$ 5,786,515	\$ (667,900)	-10.35%
	Supplies	\$ 255,469	\$ 213,987	\$ 212,557	\$ 273,100	\$ 273,100	\$ -	
	Capital Outlay	\$ -	\$ -	\$ -	\$ 150,000	\$ 50,000	\$ (100,000)	-66.67%
Total Expenditures		\$ 6,167,456	\$ 6,539,439	\$ 5,401,354	\$ 6,946,351	\$ 6,178,451	\$ (767,900)	-11.05%
Yearly Increase (Decrease)		\$ 52,145	\$ (4,283)	\$ 137,556	\$ (336,351)	\$ (38,451)		
Transfer to Capital Projects Fund		\$ (545,084)	\$ (766,895)	\$ (100,000)	\$ -	\$ -		
Fund Balance - July 1		\$ 1,703,446	\$ 1,210,506	\$ 439,328	\$ 246,855	\$ 476,884		
Fund Balance - June 30		\$ 1,210,506	\$ 439,328	\$ 476,884	\$ (89,496)	\$ 438,433		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

COMMUNITY EDUCATION FUND

HIGHLIGHTS:

- The Revised Budget was updated to reflect historical activity and reduce anticipated expenditures due to the impact of COVID-19 on this program.

Revenues by Source Expenditures by Object

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
	Local	\$ 11,275	\$ 4,163	\$ 2,168	\$ 20,000	\$ 5,000	\$ (15,000)	300.00%
	County	\$ -	\$ -		\$ -	\$ -	\$ -	
	State	\$ -	\$ -		\$ -	\$ -	\$ -	
	Federal	\$ -	\$ -		\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 11,275	\$ 4,163	\$ 2,168	\$ 20,000	\$ 5,000	\$ (15,000)	300.00%
Expenditures:								
	Salaries	\$ 1,150	\$ 525	\$ -	\$ 3,000	\$ 1,000	\$ (2,000)	200.00%
	Benefits	\$ 183	\$ 83	\$ -	\$ 479	\$ 100	\$ (379)	379.00%
	Purchased Services	\$ 5,175	\$ 1,913	\$ 709	\$ 3,400	\$ 2,000	\$ (1,400)	70.00%
	Supplies	\$ -	\$ -	\$ -	\$ 500	\$ 100	\$ (400)	400.00%
Total Expenditures		\$ 6,508	\$ 2,521	\$ 709	\$ 7,379	\$ 3,200	\$ (4,179)	130.59%
Yearly Increase (Decrease)		\$ 4,767	\$ 1,642	\$ 1,459	\$ 12,621	\$ 1,800		
Transfer to Capital Projects Fund		\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance - July 1		\$ 4,532	\$ 9,299	\$ 10,941	\$ 13,419	\$ 12,400		
Fund Balance - June 30		\$ 9,299	\$ 10,941	\$ 12,400	\$ 26,040	\$ 14,200		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

FACILITY USAGE FUND

HIGHLIGHTS:

- The Revised Budget was updated to reflect projected changes due to the impacts of COVID-19 on the operations of this fund, as well as other revisions.
- The salaries reflect the full-time administrative assistant assigned to the program in addition to the various support personnel used as custodial support, event hosts, grounds keepers, etc., on an as needed basis
- The Supplies category reflects the reduction in direct costs for the software program used to manage the facility rental program.

Revenues by Source Expenditures by Object

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
	Local	\$ -	\$ 84,093	\$ 45,444	\$ 200,000	\$ 99,385	\$ 100,615	101.24%
	County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ -	\$ 84,093	\$ 45,444	\$ 200,000	\$ 99,385	\$ 100,615	101.24%
Expenditures:								
	Salaries	\$ 39,206	\$ 120,604	\$ 109,809	\$ 99,287	\$ 82,554	\$ 16,733	20.27%
	Benefits	\$ 19,383	\$ 26,278	\$ 22,649	\$ 28,691	\$ 34,187	\$ (5,496)	-16.08%
	Purchased Services	\$ -	\$ 813	\$ 529	\$ -	\$ -	\$ -	
	Supplies	\$ -	\$ -	\$ 12,836	\$ 45,000	\$ 10,000	\$ 35,000	350.00%
Total Expenditures		\$ 58,589	\$ 147,695	\$ 145,823	\$ 172,978	\$ 126,741	\$ 40,531	30.60%
Yearly Increase (Decrease)		\$ (58,589)	\$ (63,602)	\$ (100,379)	\$ 27,022	\$ (27,356)		
Transfer to Capital Projects Fund		\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance - July 1		\$ -	\$ (58,589)	\$ (122,190)	\$ (54,637)	\$ (222,570)		
Fund Balance - June 30		\$ (58,589)	\$ (122,190)	\$ (222,570)	\$ (27,615)	\$ (249,926)		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

All Funds Revenues by Source Expenditures by Object

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
	Local	\$ 163,545,865	\$ 168,384,803	\$ 177,660,689	\$ 168,460,671	\$ 175,093,146	\$ 6,632,475	3.94%
	County	\$ 3,186,499	\$ 2,824,576	\$ 2,839,194	\$ 2,850,000	\$ 2,850,000	\$ -	
	State	\$ 53,455,812	\$ 55,110,640	\$ 52,832,994	\$ 53,215,380	\$ 52,605,284	\$ (610,096)	-1.15%
	Federal	\$ 8,187,086	\$ 7,938,828	\$ 8,443,658	\$ 8,661,001	\$ 11,435,806	\$ 2,774,805	32.04%
	Other	\$ 1,827,307	\$ 7,293,211	\$ 32,710,684	\$ 274,459	\$ 100,274,459	\$ 100,000,000	36435.31%
Total Revenues		\$ 230,202,569	\$ 241,552,057	\$ 274,487,219	\$ 233,461,511	\$ 342,258,695	\$ 108,797,184	46.60%
Expenditures:								
	Salaries	\$ 121,827,928	\$ 125,114,154	\$ 134,801,083	\$ 138,344,933	\$ 138,326,200	\$ (18,733)	-0.01%
	Benefits	\$ 40,960,774	\$ 41,788,900	\$ 45,821,975	\$ 47,279,198	\$ 47,284,315	\$ 5,117	0.01%
	Purchased Services	\$ 30,649,281	\$ 30,460,231	\$ 19,600,749	\$ 22,767,064	\$ 22,317,607	\$ (449,457)	-1.97%
	Supplies	\$ 10,033,549	\$ 10,365,984	\$ 10,920,782	\$ 13,705,733	\$ 14,263,794	\$ 558,061	4.07%
	Capital Outlay	\$ 4,519,860	\$ 16,152,954	\$ 8,215,183	\$ 7,743,999	\$ 14,024,110	\$ 6,280,111	81.10%
	Other	\$ 38,333	\$ 41,209	\$ 363,385	\$ 80,004	\$ 770,394	\$ 690,390	862.94%
	Debt Service	\$ 19,906,074	\$ 24,365,313	\$ 53,522,190	\$ 15,016,762	\$ 15,016,762	\$ -	
Total Expenditures		\$ 227,935,799	\$ 248,288,745	\$ 273,245,348	\$ 244,937,693	\$ 252,003,182	\$ 7,065,489	2.88%
Yearly Increase (Decrease)		\$ 2,266,769	\$ (6,736,688)	\$ 1,241,871	\$ (11,476,182)	\$ 90,255,513		
Fund Balance - July 1		\$ 67,875,751	\$ 70,142,520	\$ 63,405,832	\$ 66,121,205	\$ 64,647,703		
Fund Balance - June 30		\$ 70,142,520	\$ 63,405,832	\$ 64,647,703	\$ 54,645,023	\$ 154,903,216		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2020-21 REVISED BUDGET

All Funds Revenues by Fund Expenditures by Fund

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Preliminary Budget	2020-2021 Revised Budget
Revenue:					
General	\$ 65,802,044	\$ 64,554,253	\$ 70,988,692	\$ 65,182,423	\$ 64,878,667
Special Revenue / Teachers	\$ 122,834,266	\$ 125,327,710	\$ 127,253,451	\$ 125,194,700	\$ 126,961,663
Capital Projects / Bond	\$ 2,906,845	\$ 4,534,237	\$ 4,911,199	\$ 2,903,212	\$ 111,660,730
Debt Service	\$ 18,570,199	\$ 24,866,790	\$ 55,853,635	\$ 20,638,136	\$ 19,800,211
Nutrition Service	\$ 6,219,601	\$ 6,535,156	\$ 5,538,910	\$ 6,610,000	\$ 6,140,000
Student Activity & Insurance	\$ 5,886,434	\$ 7,920,452	\$ 3,728,306	\$ 4,841,259	\$ 4,841,259
Community Service	\$ 7,971,905	\$ 7,725,203	\$ 6,165,414	\$ 7,871,781	\$ 7,871,781
Community Education	\$ 11,275	\$ 4,163	\$ 2,168	\$ 20,000	\$ 5,000
Facility Usage	\$ -	\$ 84,093	\$ 45,444	\$ 200,000	\$ 99,385
Total Revenues	\$ 230,202,569	\$ 241,552,057	\$ 274,487,219	\$ 233,461,511	\$ 342,258,695
Expenditures:					
General	\$ 61,265,265	\$ 65,155,134	\$ 67,430,704	\$ 70,866,325	\$ 74,735,670
Special Revenue / Teachers	\$ 122,799,651	\$ 125,324,358	\$ 127,262,574	\$ 132,311,047	\$ 129,255,006
Total Operational Funds:	\$ 184,064,916	\$ 190,479,492	\$ 194,693,279	\$ 203,177,372	\$ 203,990,676
Capital Projects / Bond	\$ 4,561,933	\$ 16,196,585	\$ 8,579,849	\$ 7,675,203	\$ 14,745,704
Student Activity & Insurance	\$ 6,190,411	\$ 3,308,718	\$ 3,289,684	\$ 4,622,198	\$ 4,622,198
Nutrition Service	\$ 6,167,456	\$ 6,539,439	\$ 5,401,354	\$ 6,946,351	\$ 6,178,451
Community Service	\$ 6,979,913	\$ 7,248,982	\$ 7,612,459	\$ 7,319,450	\$ 7,319,450
Debt Service	\$ 19,906,074	\$ 24,365,313	\$ 53,522,190	\$ 15,016,762	\$ 15,016,762
Community Education	\$ 6,508	\$ 2,521	\$ 709	\$ 7,379	\$ 3,200
Facility Usage	\$ 58,589	\$ 147,695	\$ 145,823	\$ 172,978	\$ 126,741
Total Other Funds:	\$ 43,870,884	\$ 57,809,253	\$ 78,552,069	\$ 41,760,321	\$ 48,012,506
Total Expenditures	\$ 227,935,799	\$ 248,288,745	\$ 273,245,348	\$ 244,937,693	\$ 252,003,182
Yearly Increase (Decrease)	\$ 2,266,769	\$ (6,736,688)	\$ 1,241,871	\$ (11,476,182)	\$ 90,255,513
Fund Balance - July 1	\$ 67,875,751	\$ 70,142,520	\$ 63,405,832	\$ 66,121,205	\$ 64,647,703
Fund Balance - June 30	\$ 70,142,520	\$ 63,405,832	\$ 64,647,703	\$ 54,645,023	\$ 154,903,216