

# Francis Howell R-III School District

## **Annual Budget**

### **Fiscal Year 2023-2024**



**Francis Howell**  
**SCHOOL DISTRICT**



**LEARNING TOGETHER**



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

June 1, 2023

To the Board of Education and Community,

Presented within this document is the annual budget recommendation for the 2023-2024 fiscal year. The recommendation provides a balanced operating budget. Leaders and staff have worked to develop this budget to meet continuing needs of students and staff, while providing a financially sustainable future.

Our efforts will continue to focus on what matters most - preparing students for a dynamic future that may look very different from today, recruiting high quality teachers, leaders, and staff, and exercising fiscal responsibility, while strengthening relationships within the District and the broader community. We are committed to performing a review of resource utilization and to providing transparent data to accurately reflect our financial trajectory.

We are a district of incredible students, dedicated staff, and engaged parents and community members, and are committed to maintaining our legacy as a top-performing district in the county and state through rigorous academic and extracurricular programming that meets the needs of all students.

Thank you for the work you do as volunteers serving on this board, and for the care and concern you demonstrate for our students and staff.

Sincerely,

Kenneth Roumpos, Ed.D.  
Superintendent of Schools

District Administration Building  
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# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

### Executive Summary

The fiscal year 2023-2024 (FY24) budget recommendation for the Francis Howell R-III School District (District) supports the mission of the District: Empowering students to be lifelong learners prepared for the future. The budget recommendation aligns to the requirements of Missouri Statute and Board of Education policy and includes:

- A budget message describing the important features of the budget and major changes from the preceding year.
- Estimated revenues to be received from all sources for the fiscal year, with a comparative statement of actual or estimated revenues for the two years immediately preceding, itemized by year, fund and source.
- Proposed expenditures for each department, office and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years immediately preceding, itemized by year, fund, activity and object.
- The amount required for the payment of interest, amortization and redemption charges on the debt of the school district.
- A general budget summary.

Leaders requested necessary levels of financial support to meet the needs of students and staff, and meetings occurred to seek feedback and plan for the future. Changes occur frequently in this dynamic organization and the information represented is the most current available at this time. Budget amendments will be recommended to the Board of Education (BOE) throughout the year to apprise the BOE and public of changes in revenues, expenditures and the operating fund balance. The following summary highlights the important features of the budget and major changes from the preceding year.

The 2023-2024 budget recommendation includes total governmental fund expenditures of \$397,327,077 and revenues of \$269,918,152. A balanced operating budget is presented with expenditures totaling \$232,042,500 and revenues totaling \$241,533,440. A transfer of operating funds to the regular Capital Projects Fund in the amount of \$6 million will be utilized for protection of assets through maintenance projects and equipment replacement. The noted gap between revenues and expenditures of the total governmental funds is relative to costs associated with delivering projects supported by the 2020 bond issue; those revenues were received during the 2020-2021 and 2021-2022 fiscal years.

Missouri Statute 165.011, RSMo indicates that all school monies must be accounted for within a framework of four funds, referred to as Governmental Funds: Incidental (General), Teachers, Debt Service and Capital. Similarly, the Department of Elementary and Secondary Education (DESE) requires financial reporting to combine regular capital with bond proceeds revenue and expenditures. For transparency, the Bond Fund, a sub fund of the Capital Projects Fund, is represented separately.

The operating fund balance percentage for the 2023-2024 budget is estimated at 22.79 percent. The operating fund balance change increase is currently estimated at \$3,490,940 for the General and Teacher fund combined. The following chart shows the fund balance trajectory based on the assumptions for primary revenue and primary expenditures indicated through fiscal year 2026-2027. Based on current



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

year expenditure estimates, plus assumptions for FY24 through FY27, the fund balance and resulting fund balance percentage is expected to decline.

GENERAL FUND AND TEACHER'S FUND					
	2022-2023 FORECAST	2023-2024 BUDGET	2024-2025 PROJECTION	2025-2026 PROJECTION	2026-2027 PROJECTION
<b>Revenues</b>					
Local	157,075,433	165,847,684	168,847,684	174,847,684	177,847,684
County	2,501,444	2,501,444	2,501,444	2,501,444	2,501,444
State	59,532,172	59,462,046	56,962,046	56,962,046	56,962,046
Federal	13,888,843	13,287,266	8,487,266	8,487,266	8,487,266
Other	435,000	435,000	435,000	435,000	435,000
<b>Total</b>	<b>233,432,892</b>	<b>241,533,440</b>	<b>237,233,440</b>	<b>243,233,440</b>	<b>246,233,440</b>
<b>Expenses</b>					
Salaries	138,156,286	144,998,861	149,348,827	153,829,292	158,444,171
Benefits	47,830,883	49,958,567	51,457,324	53,001,043	54,591,075
Purchased Services	22,670,805	23,767,017	22,935,368	22,935,368	22,935,368
Supplies	14,036,940	13,216,255	13,216,255	13,216,255	13,216,255
Capital Expenditures	31,800	31,800	31,800	31,800	31,800
Debt Service	70,000	70,000	70,000	70,000	70,000
<b>Total</b>	<b>222,796,714</b>	<b>232,042,500</b>	<b>237,059,574</b>	<b>243,083,758</b>	<b>249,288,668</b>
<b>Deficit/Surplus</b>	<b>10,636,178</b>	<b>9,490,940</b>	<b>173,866</b>	<b>149,682</b>	<b>(3,055,228)</b>
<b>Beginning Fund Balance</b>	<b>45,580,310</b>	<b>49,616,488</b>	<b>53,107,428</b>	<b>47,281,295</b>	<b>41,430,977</b>
Transfers	(6,600,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
<b>Ending Fund Balance</b>	<b>49,616,488</b>	<b>53,107,428</b>	<b>47,281,295</b>	<b>41,430,977</b>	<b>32,375,748</b>
<b>Restricted</b>	<b>212,111</b>	<b>217,112</b>	<b>217,112</b>	<b>217,112</b>	<b>217,112</b>
<b>Fund Balance Percentage</b>	<b>22.17%</b>	<b>22.79%</b>	<b>19.85%</b>	<b>16.95%</b>	<b>12.90%</b>

Assumptions for forecasts include estimated change in assessed valuation and property tax collection, reduction in Basic Formula funding related to the end of the pandemic provision, adjustments due to the completion of the ESSER program, estimated salary increases and related benefit costs. This forecast does not include the savings due to the change in Transportation, cost of inflation, or potential increased receipts related to Financial Institution Taxes.

Board of Education policy 3114 Fund Balance indicates that the district shall strive to maintain a minimum undesignated balance in its operating funds equal to a range of fifteen to twenty percent (15 percent-20 percent) of its prior year operating expenditures, and if the fund balance declines below the fifteen percent floor, the BOE will approve a plan to replenish the fund balance to the established minimum level within two years.

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

The declining operating fund balance trajectory is not unusual for Missouri districts given the depletion of special federal funding to provide support for students and staff following the pandemic, and the decline of state revenue due to significant reductions in student enrollment statewide. While some districts have maintained or experienced a slight growth in student enrollment since COVID-19 disrupted normal learning and operations beginning early 2020, many have not. On a statewide level enrollment has declined by approximately three percent, and average daily attendance has declined approximately five percent. An estimated loss of 357 student attendance measures within the formula calculation can result in an estimated \$2.5 million reduction beginning 2024-2025 as a recurring impact.

### GENERAL INFORMATION

#### *Funds*

Missouri statute 165.011 RSMo indicates that all school monies must be accounted for within a framework of four funds: Incidental (General), Teachers, Debt Service and Capital Projects. The following chart provides an understanding of primary expenditure categories supported within each fund as well as the two levies supporting the funds.

General	Teacher	Capital Projects	Debt Service
Fund 1	Fund 2	Fund 4	Fund 3
salaries and benefits for non-certificated staff	salaries and benefits for certificated staff	facility or land acquisition	long-term debt payments of principal, interest, and fees
services	tuition	construction	
supplies		lease purchase principal and interest payments	
		other capital	
Operating Levy may be placed within any of these funds.			Debt Service Levy

Sub-funds may exist within the accounting code framework and be reported within the primary funds. The District currently maintains sub-funds for nutrition services, student activities, tuition-based programs, insurance claims, cobra fund, community education, facility usage, medical internal service self-insurance, dental internal service self-insurance fund, and bond fund. Recommendations include establishing the health self-insurance related sub-funds as a fiduciary fund, and eliminating unnecessary general sub-funds following a discovery process with internal stakeholders.

#### *Student Enrollment*

This enrollment chart below provides both historical (FY20-FY22), current enrollment for FY23, and projected enrollment for FY24 - FY26. As noted, a slight increase is anticipated for the upcoming school year, followed by a decline of 40 students in FY25, then recovery again in FY26. This information is

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

based on class cohorts and the impact of seniors departing with assumptions for kindergarten enrollment based on actual experiences in the current year.

	Historical			Current	Projected		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary	7,473	7,267	7,254	7,263	7,266	7,183	7,135
Middle	3,850	3,792	3,842	3,822	3,837	3,870	3,875
High	5,198	5,240	5,185	5,199	5,185	5,195	5,275
<b>Total</b>	<b>16,521</b>	<b>16,299</b>	<b>16,281</b>	<b>16,284</b>	<b>16,288</b>	<b>16,248</b>	<b>16,285</b>

This chart provides anticipated enrollment for the 2023-2024 school year by building and grade level.

2023-24 FHSD Enrollment Projections														
	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Becky-David	128	145	119	132	134	151								809
Castlio	133	146	133	163	144	137								856
Central Elem.	126	126	125	155	132	111								775
Daniel Boone	58	56	68	60	77	85								404
Fairmount	164	158	159	137	170	202								990
Harvest Ridge	99	111	95	91	107	97								600
Henderson	106	107	110	117	103	130								673
Independence	115	121	129	138	146	121								770
John Weldon	102	96	118	100	106	123								645
Warren	118	103	132	105	142	144								744
Barnwell							255	263	264					782
Bryan							263	273	275					811
FH Middle							250	276	285					811
Hollenbeck							238	247	242					727
Saeger							225	258	223					706
FHC										421	485	436	374	1,716
FHHS										440	465	460	443	1,808
FHN										417	432	397	415	1,661
<b>Total</b>	<b>1,149</b>	<b>1,169</b>	<b>1,188</b>	<b>1,198</b>	<b>1,261</b>	<b>1,301</b>	<b>1,231</b>	<b>1,317</b>	<b>1,289</b>	<b>1,278</b>	<b>1,382</b>	<b>1,293</b>	<b>1,232</b>	<b>16,288</b>

During the January 11, 2022 meeting, the BOE approved conducting a demographic study on student enrollment. Business Information Services, LLC completed the study in August 2022 and the report was provided to the BOE during the October 2022 meeting. The study shows that enrollment is projected to decline over the next 10 years. An excerpt from the report notes a slight downward trend due to the District being a landlocked district in western St. Louis. The report further indicates that a 5.0 percent enrollment reduction is likely by the 2031-32 school year. Continual monitoring of student enrollment is recommended, including a determination of recent housing addition impacts.

### *Student Attendance and Revenue Impacts - Pandemic Provision*

The formula calculation allows a district to use the greater of the current year estimated WADA, or the actual WADA of the two preceding years. Missouri Statute 163.021 (4) provides a special provision protecting districts where attendance has been significantly impacted by the pandemic provision. An excerpt from Missouri Statute 163.021 (4) regarding the impact of the pandemic states:

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

*...whereby the school attendance is substantially reduced for an extended period in any school year; the apportionment of school funds and all other distribution of school monies shall be made on the basis of the school year next preceding the year in which such condition existed.*

This provision allows districts to rely upon higher student attendance data incurred in the 2019-2020 school year for revenue calculation purposes impacting the following revenues: Proposition C, Basic Formula State Monies, and Classroom Trust Fund.

Information has been provided for each of these revenues to understand the impact on Francis Howell in the current year and in the future. As referenced in the April 2023 budget amendment, the pandemic provision protected the District from losing an estimated \$3.3 million for these combined revenues in the 2022-2023 fiscal year, and will protect the District again in 2023-2024 for the basic formula calculation. However, effective FY24, the statute will not apply to Proposition C revenue calculations and Classroom Trust Fund calculations. Specifics regarding impact are covered in the 2023-2024 Budget Recommendation.

Per Department of Elementary and Secondary officials, the provision will no longer apply to any revenue calculation beginning in 2024-2025. Without the pandemic provision on the basic formula calculation, the loss of revenue in FY24 would be an additional estimated \$2.5 million based on current student attendance and weighting assumptions. These annual recurring revenues will be reset to this new level.

### *Setting the Tax Levies*

The levy plays a significant role in calculating tax revenue and is set using a multitude of factors including the consumer price index, the maximum voter authorized levy for the District (or highest operating tax ceiling since 1984), voluntary rollbacks, Proposition C rollbacks, voter approved levy increases, and voter approved debt obligations. The cumulative levy set by the taxing jurisdictions is applied for each \$100 of assessed valuation. The calculation impacting property owners works like this:

Market Value x Assessment Rate divided by 100 x the Levy

Collection rates experienced by a district will impact the final revenue received. Many assessors and collectors retain on average 1.5 percent of the tax collected for operating expenses; in St. Charles county 1.6 percent is withheld including a one percent commission fee and a .6 percent fee for the assessor's fund. This chart provides the total assessed valuation, percentage change, total levy, total taxes assessed, total taxes collected and resulting collection rates experienced since 2010. A projection is indicated for both FY23 and FY24 at 98.0 percent.

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

Fiscal Year	Assessed Valuation	Percent Increase (Decrease)	Levy	Taxes Assessed	Current Taxes Collected	Collection Percentage
2010	2,295,565,661	-5.22%	4.7291	108,559,595	107,392,241	98.92%
2011	2,299,963,024	0.19%	5.0008	115,016,551	114,800,077	99.81%
2012	2,250,872,122	-2.13%	5.1352	115,586,785	113,324,456	98.04%
2013	2,296,436,489	2.02%	5.1829	119,022,007	117,236,255	98.50%
2014	2,203,977,739	-4.03%	5.3848	118,679,794	118,534,501	99.88%
2015	2,218,932,450	0.68%	5.193	115,229,162	115,182,680	99.96%
2016	2,342,454,525	5.57%	5.0203	117,598,245	117,314,447	99.76%
2017	2,371,839,820	1.25%	5.0185	119,030,781	119,339,091	100.26%
2018	2,560,119,212	7.94%	4.8527	124,234,906	124,310,992	100.06%
2019	2,609,792,213	1.94%	4.8575	126,770,656	125,715,257	99.17%
2020	2,843,749,454	8.96%	4.648	132,177,474	130,178,689	98.49%
2021	2,886,391,759	1.50%	4.6481	134,162,375	134,838,679	100.50%
2022	3,145,079,956	8.96%	4.4581	140,210,809	138,029,101	98.44%
2023*	3,251,853,030	3.39%	4.4605	145,048,904	142,147,926	98.00%
2024*	3,450,330,741	6.10%	4.4581	153,819,195	150,742,811	98.00%

\* Projected utilizing a 98% Collection Percentage

<b>Average 2010-2022</b>	<b>99.37%</b>
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<b>Average 2019-2022</b>	<b>99.15%</b>
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The St. Charles County assessor provides assessed valuations each September. The tax levy is calculated through an interactive process with the State Auditor's Office. A tax rate hearing is held prior to the September meeting when the vote for the levy will occur; the tax rate must be set by October 1 each year. BOE policies 3310 Revenue from Tax Sources and 3320 Taxing Authority/Tax Rate provide additional information. Two primary levies are set: operating and debt service. The operating levy may be distributed into the general, teacher and capital projects fund. The debt service levy is limited to the debt service fund.

The 2022-2023 levy is distributed as follows: \$1.9612 General Fund, \$1.7650 Teacher Fund, \$.0630 Capital Projects Fund and \$.6713 Debt Service Fund, a total of \$4.4605 per \$100 of assessed valuation.



# FRANCIS HOWELL R-III SCHOOL DISTRICT

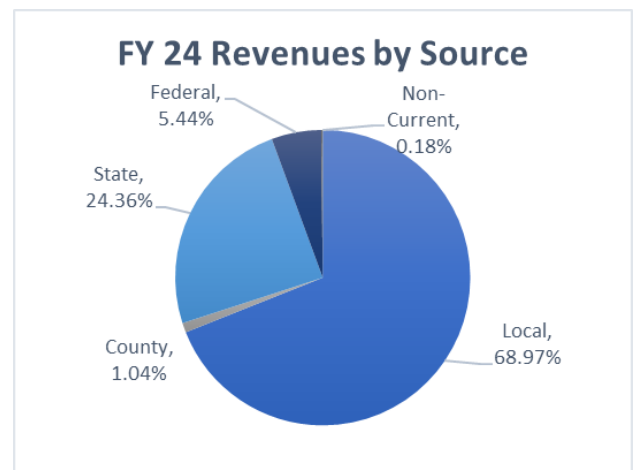
## 2023-2024 ANNUAL BUDGET

Fiscal Year	Operating Tax Rates				Debt Service	Total Levy
	General	Teacher's	Capital Projects	Total	Debt Service Levy	Total Levy
2010	1.8325	2.1653	0.0600	4.0578	0.6713	4.7291
2011	2.1042	2.1653	0.0600	4.3295	0.6713	5.0008
2012	2.2318	2.1721	0.0600	4.4639	0.6713	5.1352
2013	2.2795	2.1721	0.0600	4.5116	0.6713	5.1829
2014	2.4800	2.1735	0.0600	4.7135	0.6713	5.3848
2015	2.3699	2.0918	0.0600	4.5217	0.6713	5.1930
2016	2.1972	2.0918	0.0600	4.3490	0.6713	5.0203
2017	2.1954	2.0918	0.0600	4.3472	0.6713	5.0185
2018	2.1069	2.0145	0.0600	4.1814	0.6713	4.8527
2019	2.1111	2.0151	0.0600	4.1862	0.6713	4.8575
2020	1.9767	1.9400	0.0600	3.9767	0.6713	4.6480
2021	1.9600	1.9548	0.0620	3.9768	0.6713	4.6481
2022	1.9588	1.7650	0.0630	3.7868	0.6713	4.4581
2023*	1.9612	1.7650	0.0630	3.7892	0.6713	4.4605
2024*	1.9588	1.7650	0.0630	3.7868	0.6713	4.4581

### REVENUE

The District receives revenue from local, county, state, federal, and non-current resources including the sale of bonds, insurance recovery settlements, or sale of school property. Districts also receive revenue from other districts for tuition or contracted services.

Total operating revenue is derived primarily from three main sources: property taxes, basic state foundation formula and state sales tax. These three sources account for 78 percent of the District's total operating revenue. The narrative primarily references operating revenue, unless otherwise noted.



#### Local Revenue

Property taxes are the largest single source of revenue for the District, accounting for 52.6 percent of the District's total operating revenue. Property tax revenue is calculated based on the assessed value (AV) of real and personal property within District boundaries. Reassessment occurs every odd-numbered year tax year and fiscal year 2023-2024 is a reassessment year. Each year, regardless of being a reassessment or non-reassessment year, the District is able to realize additional revenue as a result of new construction.

## FRANCIS HOWELL R-III SCHOOL DISTRICT

### 2023-2024 ANNUAL BUDGET

New construction AV for FY24 is estimated to be \$25 million, compared to \$18 million estimated last year.

The District made a preliminary calculation of its tax rate for FY24, in accordance with Senate Bill 711, passed by the Missouri General Assembly in 2008, that requires that the County Registrar provide a “Projected Tax Liability Notice” (PTLN) to all taxpayers. This notice includes a projected tax rate, based on the preliminary assessed values as provided by the County Assessor. The District’s projected tax rate for projection purposes remains unchanged from the prior year. Final assessed valuation data will be received from St. Charles county officials in September and the new levy will be set using a calculation tool provided by the State Auditor office. Adjustments to the revenue budget will be presented following the setting of the tax rate September 2023. District aggregate revenue growth is capped at the lower of 1) the actual assessed valuation increase of property owners within the District boundaries, the Consumer Price Index as of December 2022 which is 6.5 percent, or 5 percent. Districts are allowed to receive all new revenue generated from new construction and improvements. An estimated collection rate of 98 percent is applied. The resulting estimate for increased revenue for operating funds is \$6.2 million.

Proposition C Sales Tax is a one-cent statewide sales tax for education approved by voters in 1982. The Governor’s recommendation for budget consideration in 2022-2023 is \$1,255 per prior year (PY) weighted average daily attendance (WADA). The per WADA budget recommendation is published in the Department of Elementary and Secondary (DESE) School Finance memorandum provided monthly. On a statewide level, student enrollment has declined since the pandemic. Many districts, including Francis Howell, have experienced a decline in enrollment, and the decline negatively impacts revenue based on attendance. Half of the revenue generated by this tax was earmarked as additional funding for education and half to reduce taxes via a rollback of property tax rates. On April 4, 1995, the patrons of the District approved a permanent waiver of the Proposition C property tax rollback, thus earmarking the District’s entire portion of the Proposition C sales tax revenue for education. Proposition C is considered a local tax and is a pass-through tax that is collected for school districts and distributed based on the prior year WADA (PY WADA). The pandemic provision will no longer apply to this revenue calculation effective FY24. The allocation per PY WADA is expected to increase from the current estimate of \$1,286 PY WADA to \$1,360 for FY24. The FY24 budget anticipates continued strong sales tax collections; a slight increase of \$390,098 in Sales Tax revenue is budgeted for FY24; while the allocation per prior year WADA increased by 5.8 percent, the ability to use the FY20 WADA of 15,857.7787 is eliminated in 2023-2024 and the calculator uses the FY23 estimated PY WADA of 15,471.9439, a reduction of 385.8348.

#### *State Revenue*

Basic state aid, referenced as Foundation Formula, is the next largest component of the District’s revenue, accounting for 17 percent of the District’s total operating revenue. State appropriations fully fund the state aid formula. The basic state aid formula is primarily driven by two factors, the state adequacy target (SAT) and the weighted average daily attendance (WADA). The SAT calculation is designed to provide equitable funding from one district to another. The state sets the target by identifying the “performance,” or top rated, districts and the amount spent on average for operating expenses earmarked to educate students. The appropriation FY24 is sufficient to support the SAT of \$6,375.

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

The basic state aid formula assigns additional average daily attending weighting to districts based on students qualifying for free or reduced lunch, students receiving a Special Education Individualized Education Plan (IEP), and students qualifying as Limited English Proficiency. Any district with student populations above the threshold percentages in any of the weighted characteristic areas will be awarded additional ADA for the number of the district's students above the threshold amounts. These additional weights will be added to the district's student average daily attendance in order to arrive at that district's weighted average daily attendance. For FY24, and using the FY23 data as an estimate, Francis Howell will receive additional weighting for its students with limited English proficiency, and students receiving an IEP.

The Missouri Basic Formula is calculated using four primary factors: Weighted Average Daily Attendance, the State Adequacy Target, the Dollar Value Modifier, and Local Effort and is calculated as follows:

Weighted Average Daily Attendance of Students multiplied by  
State Adequacy Target multiplied by  
Dollar Value Modifier then subtract  
Local Effort Revenue

The calculation for determining average daily attendance (ADA) requires dividing the total number of hours all students were in attendance during the regular school year by the total number of hours possible for that regular school year. The calculation for determining ADA for summer school hours is performed by dividing the total number of hours all students in attendance during the summer school session by 1,044 hours, the number of hours required by Missouri Statute 171.031.1 RSMo.

The weighted average daily attendance (WADA) includes the ADA calculation plus the addition of weightings based on thresholds for students qualifying for free or reduced lunch (FRL) meals, students who have an Individualized Education Plan (IEP), and students who are considered qualified as Limited English Proficiency (LEP). Additional ADA is added to a district formula calculation if a high concentration of students meeting these qualifications are enrolled and attending. Weighting thresholds for both FY23 and FY24 are as follows:

Free and Reduced Lunch	30.95%	Add on 25%
Special Education (IEP)	13.11%	Add on 75%
Limited English Proficiency	2.39%	Add on 60%

The percentage is applied to the total ADA (regular year plus summer school). Any ADA count exceeding that number then has a percentage reduction applied for the add on as noted above.

The intention of the State Adequacy Target (SAT) is to provide a factor for the revenue calculation that will result in districts receiving a level of funding that supports an adequate education for students. The current SAT for FY23 and FY24 is \$6,375. Frequent discussions center on defining the word adequate.

## FRANCIS HOWELL R-III SCHOOL DISTRICT

### 2023-2024 ANNUAL BUDGET

The current methodology for attaining this primary factor for the state revenue calculation is based on the identification of schools perceived as performing well, meaning the districts have met all indicators included in the Missouri Annual Performance Report (APR). For the districts identified, the current operating expenditure is considered. DESE ranks the districts and removes those with the highest and lowest per pupil expenditures up to five percent of the total of all the districts ranked. This factor is recalculated each two years and increases are phased in over a two-year period.

The Dollar Value Modifier (DVM) is provided to all districts by DESE annually and represents a cost of living factor for each district's community. This factor provides an adjustment to compensate districts in a higher cost of living area, and does not reduce the revenue calculation in districts with a lower cost of living. All districts are considered a 1.0 or greater. The data used to derive these factors considers average wages in the community relative to the state median wage for similar jobs. The DVM for the District is 1.093.

The 2005 Senate Bill 287 state foundation formula implemented effective 2006-2007 requires districts to reduce the state formula calculated revenue by local revenue from 2004 including tax revenue based on the District assessed valuation from the FY05 fiscal year divided by 100 x 3.43, the state performance levy to determine the revenue a district receives. The local effort reduction of all districts uses the same performance levy applied to the local assessed valuation, divided by 100. Other revenue types in the reduction calculation include Proposition C, state assessed railroad and utility tax, financial institution tax, merchants and manufacturers tax, in lieu of tax, and fines.

The intention of the Classroom Trust Fund (CTF) established in 2006 and effective in 2006-2007 was to finance construction, teacher recruitment and professional development, technology enhancements, and school safety. The CTF does not represent funding in addition to the basic formula calculation, and is instead a carve-out of the formula. The revenue is calculated based on prior year ADA. The FY23 budget estimate per prior year ADA is \$425. In FY24, the budget estimate per prior year ADA is \$450.

In determining a district's WADA, the state allows school districts to use the higher of the current year, the immediate preceding year or the second preceding year attendance in the formula calculation. This allows for a more gradual adjustment to declining student populations. In the 2022-2023 fiscal year, the Department of Elementary and Secondary Education (DESE) determined that FY22 student attendance was broadly impacted by the COVID-19 pandemic, specifically due to the Delta and Omicron variants that occurred during the school year and Missouri Statute 163.021.1(4) was activated. This statute, referred to as the pandemic provision, allows districts to include the use of FY20 ADA and WADA. The statute states that "Whenever there has existed within the district an infectious disease, contagion, epidemic, plague or similar condition whereby the school attendance is substantially reduced for an extended period in any school year, the apportionment of school funds and all other distribution of school moneys shall be made on the basis of the school year next preceding the year in which such condition existed." In FY23, the provision impacted calculations for Basic Formula, Classroom Trust Fund, and Proposition C. The provision is being allowed for calculating revenue in FY24, and limited to Basic Formula only. The estimates within the budget recommendation show the District enrollment unchanged from the current fiscal year, a weighted average daily attendance of approximately 15,164. The historical data indicates the attendance percentage of students is approximately 93 percent.

## FRANCIS HOWELL R-III SCHOOL DISTRICT

### 2023-2024 ANNUAL BUDGET

The estimated state monies portion of the formula revenue is \$35,422,802, a reduction of \$258,168 as compared to the FY23 estimate. The estimated Classroom Trust Fund portion of the revenue is \$6,888,470, an increase of \$157,259 as compared to the FY23 estimate. The net impact of these two revenue types, that support the foundation formula calculation, when compared to the FY23 estimate is a \$100,909 decrease.

The District receives revenue each year from the Financial Institutions Tax (FIT). The FIT is a tax levied on banks and trust companies, credit institutions, savings and loan associations, and credit unions. Chapter 148 of Missouri state law authorizes a tax rate of seven percent of net income from these institutions. Unlike other major revenue sources, there is no formula available to local school districts that allows them to calculate the FIT revenue. And, a limited number of districts have been impacted. The District had historically received a small amount of revenue from the FIT. The following provides an understanding of the unpredictability of this revenue source making it challenging to rely upon for recurring expenditures.

FY19	\$2.8 million
FY20	\$1.7 million
FY21	\$79,210
FY22	\$6.5 million

In FY23 an estimated \$3.7 million in FIT revenue will be received with all funds allocated to the Capital Fund. Currently, the budget estimate FY24 for FIT is \$2 million total with funds allocated as follows using the current year total levy distribution.

Earnings on investments are currently budgeted with nearly the same estimate as FY23 and an additional review of anticipated balances by month, coupled with known changes to interest rates will be conducted. Identified needed changes to budget by fund will be provided within an upcoming budget amendment.

For the first time since 1991, a \$214 million budget allocation statewide is fully funding the transportation formula at the 75 percent State Board Authorized reimbursement level for FY23 and will continue FY24. For many years, a proration reduction was applied and districts were paid at a significantly reduced level as compared to the amount qualified. In FY22, the District received 41.1 percent of the revenue calculation. In FY21, the District received 30.6 percent of the revenue calculation. Full funding of the transportation formula has been prioritized by the Governor for the second year and passed by the legislators. As with all revenues, attention must be paid to potential legislation that could place districts at risk for significant changes in funding. The FY23 estimate is approximately \$6.3 million, a \$3.8 million increase over the prior year and that budget has been replicated in FY24. Changes to distribution levels will occur throughout the state to all qualifying districts as districts submit changes to data including



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

eligible miles, student ridership, and eligible expenditures, the calculated allocation will change for all districts. Any change will be included in an upcoming budget amendment.

### COVID-19 Funding

The impact of the novel coronavirus pandemic experienced during the spring of 2020 had far-reaching national, state, community, and district impacts. The Department of Elementary and Secondary Education (DESE) provides management and distribution of funding for Coronavirus Aid, Relief, and Economic Security (CARES), Elementary and Secondary School Emergency Relief (ESSER), American Rescue Plan (ARP), and the Governors Emergency Education Relief (GEER) to support districts state-wide with one-time funds to help combat the challenges created by the pandemic.

Per DESE, 90 percent of the relief dollars were provided directly to schools with the remaining funds intended to support statewide projects that make both long-term investments in students and continue to support immediate, short-term recovery efforts. DESE's spending plan for the funds support the agency's four federal relief fund priority areas: learning acceleration, the educator workforce, mental health needs, and the digital divide.

The 20 percent required allocation for learning loss funds will be used to continue PLC Coaching Academy, provide transportation for before/after school tutoring, increase student access to reading interventions, create a data warehouse to analyze student data, create additional ACT prep and support, among other items geared toward addressing the gap left by the COVID-19 pandemic.

In total, the District will receive in excess of \$17 million in support as indicated in this chart as of April 30, 2023. The funds have been distributed beginning March 2020. Included in the 2023-2024 budget is \$4,257,550 in revenue and \$831,649 expenditures for learning loss as required by the ESSER grant program. When the final available funds are identified, a draw will be made to support existing salaries. A budget amendment will be provided to align final revenue and final expenditures to the allocations.

Grant	Total Allocation	Remaining to Receive
ESSER III	7,004,901.60	3,998,863.70
ESSER III Learning Loss	1,751,225.40	1,428,078.90
ARP IDEA 611	791,380.00	210,658.89
ARP Homeless Children & Youth	100,127.46	54,534.15
ARP IDEA 619	55,446.00	19,130.77
CRRSA - Grow Your Own (ESSER II)	10,000.00	7,045.49
ESSER II	3,892,167.00	0.00
CRF K-12 Support	1,176,888.00	0.00
ESSER	869,961.53	0.00
CARES Transportation Supplement (GEER)	322,709.44	0.00
ARP - Teacher Retention (ESSER III)	242,450.13	0.00
CRRSA - Teacher Retention (ESSER II)	242,450.13	0.00
County - Supply Reimbursement	200,000.00	0.00
ECF ER Connectivity Funding	156,000.00	0.00
CARES - Teacher Retention (ESSER I)	113,099.74	0.00
CRF - PPE/Medical/SAN	66,666.67	0.00
ECF ER Connectivity Funding	25,407.00	0.00
CRF - Meals Delivery	12,205.81	0.00
CRF - Student Access	9,012.00	0.00
CRF - Sub Teacher Fingerprint	7,765.50	0.00
<b>TOTAL</b>	<b>\$17,049,863.41</b>	<b>\$5,718,311.90</b>

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

### EXPENDITURES

#### *Salary*

Salaries account for 63 percent of the District's total operating expenditures based on the General and Teacher's Funds. The FY24 budget recommendation includes an overall increase to salaries of 3.678 percent based on agreements reached through the interest-based bargaining process. The District negotiates with four different units, of which three are represented by the National Education Association and one is represented by Teamsters. The units include:

- Francis Howell Education Association (FHEA)
- Francis Howell Education Support Personnel Association (FHESPA)
- Educational Support Counselors (ESC)
- Teamsters

Human Resources administrators lead the negotiation process with support by other District leaders. In 2024, negotiations will begin in January with a goal of finalizing the recommendations by May 30, 2024, followed by recommendations to the BOE. A series of negotiating sessions are held with each bargaining unit, with the unit and District participating in the Interest-Based Bargaining (IBB) process. Tentative agreements are presented to the unit membership for ratification. Once ratified, tentative agreements are presented to the Board for consideration. All agreements reached for FY24 bargaining are one year, except for a three-year language and financial agreement with Teamsters.

The staffing plan for the 2023-2024 fiscal year was presented and approved by the BOE during the January 19, 2023 meeting. Modifications were presented and approved during the March 16, 2023 and the April 20, 2023 meetings to address special education needs. Minimal changes were recommended and some support positions were reduced to allow for increases in certificated staff positions. The following summarizes the full-time equivalency (FTE) by staff primary category including the changes approved:

Primary Category	Approved 2022-2023 FTE	Approved 2022-2023 FTE Contingency	Total Approved 2022-2023 FTE	Approved 2023-2024 FTE	Approved 2023-2024 FTE Contingency	Total Approved 2023-2024 FTE
<b>All Certified</b>	1,275.76	6.00	1,281.76	1,282.26	6.00	1,288.26
<b>Early Childhood/EC Special Ed</b>	52.90	1.00	53.90	52.80	1.00	53.80
<b>All Support Staff</b>	825.96	9.00	834.96	812.34	9.00	821.34
<b>Tuition Based Programming</b>	127.75	9.00	136.75	128.11	9.00	137.11
<b>Total</b>	2,282.37	25.00	2,307.37	2,275.51	25.00	2,300.51

#### *Benefits*

Expenditures for employee benefits account for 22 percent of the total operating expenses of the General and Teacher's Funds for FY24 and include retirement, Social Security, Medicare, health insurance, worker compensation and unemployment insurance. The District is required to match employee withholdings for both the Public School Retirement System and the Public Education Employee Retirement System, the primary rates are 14.5 percent and 6.86 percent respectively applied to gross wages and health insurance benefits for eligible employees. The rates have remained the same since the

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

2011-2012 fiscal year. Social Security includes the Federal Insurance Contributions Act (FICA) at 6.2 percent and the Medicare match of 1.45 percent.

A change will be implemented as FY23 is closed and FY24 begins relative to the self-insurance fund. During the 2022-2023 fiscal year, the Insurance Fund was included as a sub-fund of the General Fund and carried a restricted balance. While the restricted fund balance is removed from calculating the fund balance percentage, the total expenditures for the General Fund and the Teacher Fund are included in the calculation. Simply stated, the past practice was to credit expenditure codes with the insurance premiums paid by the District and by the employees, and debit actual claims processed on behalf of employees and dependents to expenditure codes as well. The current practice for coding rebates, stop loss reimbursements, and interest earnings impacts revenue codes and does not impact the fund balance percentage calculation. If those matched perfectly, no impact to the fund balance would occur. Fund balance percentages are calculated as follows:

General Fund + Teacher Fund Balance 6/30 - Restricted Amounts for Each Fund

Combined Expenditures of the General Fund + Teacher Fund

The financial statements included within the 2023-2024 budget recommendation reflect the restatement of the insurance fund, including medical and dental, as a fiduciary fund represented separately from governmental funds.

A review of medical premiums, cost-sharing, and plan design was developed to determine the best strategy to address increased costs. Based on higher claims experience, a 12 percent increase in premiums was originally recommended by the District's third party consultant, Marsh McLennan Agency (MMA). With the availability of updated data through April 2023, the October 1 renewal projection requires a 9.8 percent increase to sustain the fund. Several plan design change options were reviewed for consideration that would reduce the increase from 9.8% to 8.0%, 6.0%, 3.0% and 0.0%, and benchmark datasets were used for comparison purposes when considering the plan options. Based on the required budget demand, administration recommends an overall increase of 3 percent in premium costs with plan design changes, and the District paying all premium increases.

In the past, cost containment programs like prior authorization, and drug quantity management have been introduced. In addition to the traditional Health Maintenance Organization (HMO) plan, the District offers a high deductible health plan and a near site clinic for use by plan members. The District offers several incentives to encourage greater engagement by plan members in managing their health. The Board provides a \$75 payment to employees who complete a personal health assessment through the near site clinic. There are also \$50 incentives being offered for employees participating in programs for controlling diabetes and hypertension.

### *Other Expenditures*

The overall Purchased Services budget for FY24 presents an increase of \$611,032, or 2.6 percent, over the FY23 budget. The primary change is to align contracted transportation services for students considered homeless to actual costs based on the FY23 experience, in the amount of \$478,000.

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

The FY24 General Supplies budget shows a decrease of \$916,541, or (6.5) percent when compared to FY23. Budget allocations will continue to be monitored to ensure allocations align to required spending for uncontrollable costs like utilities, fuel and nutrition services food.

During the April 22, 2023 Board meeting the Board voted to implement the following changes allowing for improved efficiency, budgetary reductions, and improved customer service, mitigating the critical shortage of bus drivers.

1. Implement a one-mile walk boundary for students in grades 6-12. Students who live within this one-mile boundary will not be eligible for bus transportation unless required by Individualized Education Plan, or road safety concerns as identified by the FHSD Transportation Department.
2. Consolidate neighborhood bus stops, with walk limits of two-tenths of a mile for students in grades K-5, and four-tenths of a mile for students in grades 6-12.
3. Adjust bell times of some schools to allow for the combination of middle school and high school bus routes as necessary.

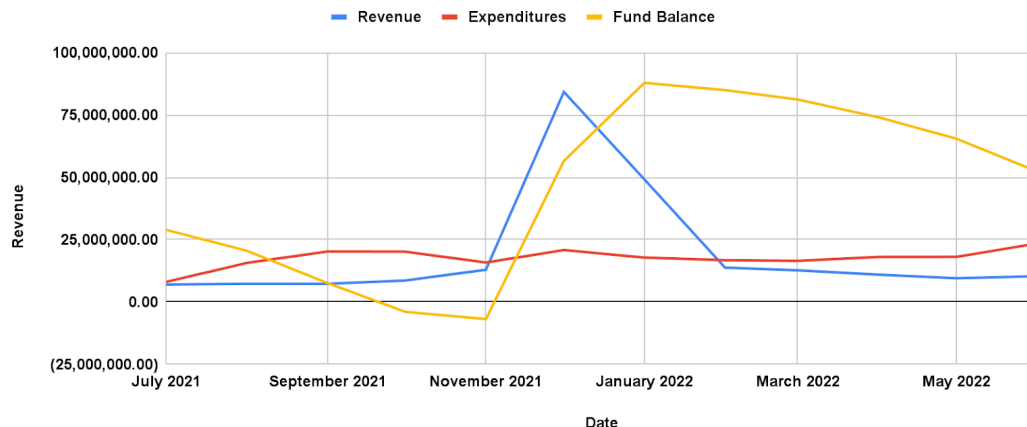
Routes will be reduced resulting in staff reductions and bell schedules will be adjusted. Anticipated initial savings will be approximately \$1,000,000. These adjustments have not been included in the budget at this time, as the true impact is uncertain. Expenditures will be monitored for a future budget amendment.

### DEBT INSTRUMENTS UTILIZED BY THE DISTRICT

#### *Tax Anticipation Note*

An evaluation of the operational funds FY23 final revenue, expenditures and ending fund balance will determine if a Tax Anticipation Note (TAN) will be needed in 2023-2024. TAN is often necessary to provide sufficient cash to meet payroll and other financial obligations prior to the receipt of property tax revenue in mid-December. The following provides an understanding of the fund balance impact experienced in FY22 based on the monthly revenue and expenditures and requiring a \$10 million TAN. A \$6.6 million TAN was obtained in FY21.

#### Cash Flow Analysis for Fiscal Year 2022



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

### General Obligation Bonds

The District has entered into various General Obligation Bond transactions to fund capital projects related to construction, renovation, facility improvements, refunding prior bond issuances, etc. Districts typically utilize this form of debt financing to fund larger projects that the typical operating levy or other local revenue cannot support. The principal, interest and fee payments are paid out of the Debt Service Fund. The District's General Obligation Bonds are outlined below.

Bond Series	Date Issued	Issuance Amount	Description	2023			
				Beginning Balance	Principal Repaid	Ending Balance	Interest Paid
General Obligation Qualified School Construction Bonds Series 2009	10/19/2009	\$ 9,185,000.00	Constructing, renovating and improving Francis Howell High School, Daniel Boone Elementary School, Francis Howell North High School, and the District's Maintenance Building	\$ 9,185,000	\$ (3,000,000)	\$ 6,185,000	\$ 114,813
General Obligation Refunding Bonds Series 2016	2/16/2016	\$ 35,520,000.00	Advance refund a portion of the District's Series 2009 Bonds and defease to maturity all of the District's Series 1999A Bonds	31,685,000	(3,980,000)	27,705,000	1,227,200
General Obligation Refunding Bonds Series 2019	12/5/2019	\$ 32,225,000.00	Refund the District's Series 2010B Bonds, Series 2011 Bonds, and Series 2012A Bonds	21,790,000	(2,045,000)	19,745,000	913,100
General Obligation Bonds Series 2020	9/3/2020	\$100,000,000.00	Pay a portion of the costs of the Project, including construction of a new high school and related heating, ventilation and air conditioning, and other systems improvements.	100,000,000	-	100,000,000	2,717,000
General Obligation Bonds Series 2022	3/31/2022	\$146,625,000.00	Pay a portion of the costs of the Project, including construction of a new high school and related heating, ventilation and air conditioning, and other systems improvements, and playground and parking lot improvements District-wide, (ii) Refund the District's Series 2012B Bonds.	146,625,000	(2,110,000)	144,515,000	6,740,677
				<b>\$ 309,285,000</b>	<b>\$ (11,135,000)</b>	<b>\$ 298,150,000</b>	<b>\$ 11,712,790</b>

General Obligation Bonds Repayment Schedule			
Period Ending	Principal	Interest	Total Debt Service
6/30/2024	11,480,000	11,919,363	23,399,363
6/30/2025	9,795,000	11,565,513	21,360,513
6/30/2026	7,735,000	11,278,900	19,013,900
6/30/2027	8,535,000	10,966,800	19,501,800
6/30/2028	9,395,000	10,587,150	19,982,150
6/30/2029	10,310,000	10,165,900	20,475,900
6/30/2030	12,800,000	9,731,000	22,531,000
6/30/2031	13,875,000	9,168,000	23,043,000
6/30/2032	14,975,000	8,557,250	23,532,250
6/30/2033	16,075,000	7,980,500	24,055,500
6/30/2034	17,225,000	7,354,750	24,579,750
6/30/2035	18,475,000	6,677,500	25,152,500
6/30/2036	17,200,000	5,943,750	23,143,750
6/30/2037	18,375,000	5,277,750	23,652,750
6/30/2038	19,600,000	4,659,000	24,259,000
6/30/2039	20,825,000	3,985,000	24,810,000
6/30/2040	22,175,000	3,255,750	25,430,750
6/30/2041	23,725,000	2,465,000	26,190,000
6/30/2042	25,575,000	1,278,750	26,853,750
	<b>298,150,000</b>	<b>142,817,626</b>	<b>440,967,626</b>

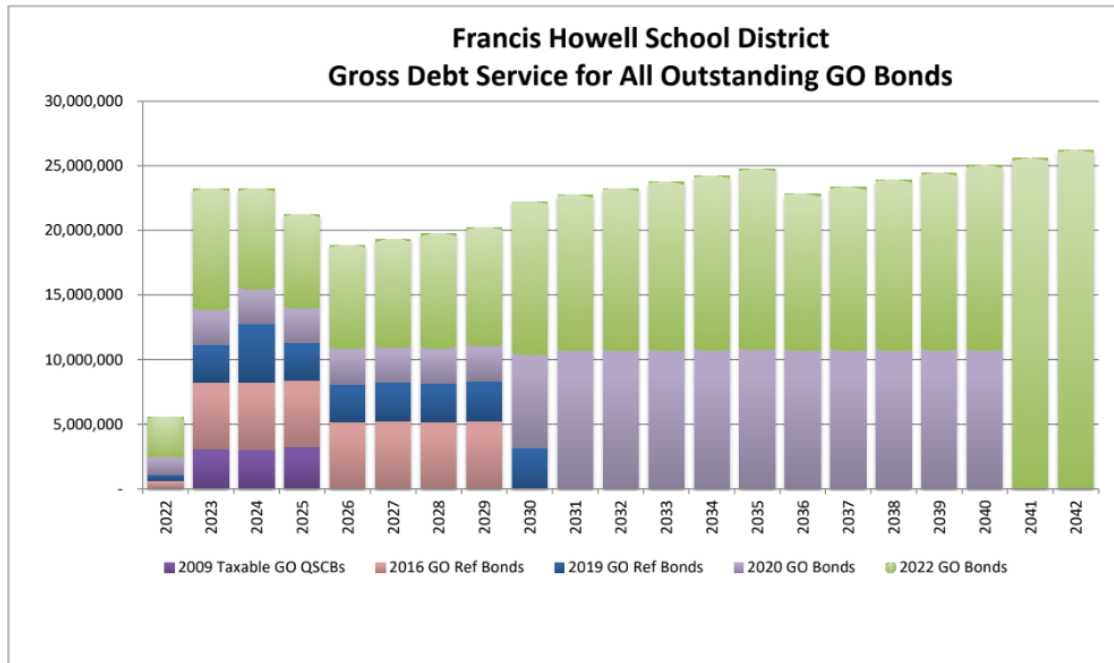
The remaining payments for General Obligation Bond debt is summarized in the following chart and will be funded by the Debt Service Fund. The primary revenue for Debt Service is local tax based on the levy.



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

This chart provides an overview of the general obligation bonds of the District for the year issued and payment structure.



### *Regular Capital Fund*

Capital outlay represents expenditures resulting in the acquisition of capital assets or additions to capital assets that are presumed to have benefits for more than one year. Expenditures primarily include land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling buildings, purchases of equipment or replacement of equipment. Certain revenues are allowed to be placed in the Capital Projects Fund and guidance is provided by the Department of Elementary and Secondary Education (DESE). Other methods for placing funds in the capital projects fund include setting a levy in the fund, selling bonds, selling equipment, or transferring funds from the General Fund. The FY24 revenue budget is primarily relative to current tax based on the local tax revenue driven by the capital projects fund levy. A transfer from the operating fund based on the allowable level calculated by DESE is included for an estimated \$6 million. An expenditure budget recommendation in the amount of \$7,797,001 is included in the FY24 budget. The lease payment portion of the budget is \$3,548,214.34 principal and \$141,466.16 interest, and the remaining \$4,107,320.50 will be allocated based on a more thorough review of capital fund requests and prioritization of needs. The comprehensive recommendation will be reviewed with the Board of Education and approvals will be sought aligned to policy requirements. Regular capital funds are now represented separately from the bond fund sub-funds for ease in isolating the two types.

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

### *Lease Purchases Impacting Capital Funds*

The District has several outstanding agreements that are classified as leases for various technology equipment, office equipment, and buses. The lease obligations are liquidated by the Capital Projects Fund.

Lease Name	Item	Term	Interest Rate	Begin Date	Original Principal	Beginning Balance FY 2024	Interest FY 2024	Principal FY 2024	Ending Balance FY 2024
Sched D - U S Bancorp Government Leasing and Finance Inc	Technology Purchases	5 yrs	2.87%	7/5/2019	920,574.00	189,253.73	5,438.57	189,253.73	-
ML #16 - Clayton Holdings, LLC	157 Buses	54 months	2.73%	8/13/2019	11,348,927.54	2,154,590.04	44,214.90	2,154,590.04	-
ML #20 De Lage Landen	Print Shop Copier	5 yrs	1.30%	2/18/2020	34,624.94	12,533.27	467.98	7,392.02	5,141.25
ML #23 Clayton Holdings, LLC	7 Buses	7 yrs	1.68%	4/20/2021	508,232.00	333,513.17	5,302.05	71,959.49	261,553.68
ML #24 American Capital Financial Services	2200 Chromebooks/Carts	4 yrs	2.30%	11/1/2020	754,811.68	190,001.25	4,364.85	190,001.25	-
ML #25 Clayton Holdings, LLC	Press Copier	3 yrs	3.25%	2/27/2021	37,000.00	7,479.22	81.41	7,479.22	-
Schedule #6 American Capital	Technology Purchases	4 yrs	1.98%	7/15/2021	1,105,599.40	552,693.11	10,961.96	273,632.97	279,060.14
Schedule #7 American Capital	Technology Purchases	5 yrs	2.02%	7/5/2021	440,817.35	264,420.25	5,328.28	86,387.61	178,032.64
Schedule #8 American Capital	Technology Purchases	4 yrs	3.53%	8/1/2022	2,147,782.00	1,591,906.70	56,150.22	512,351.28	1,079,555.42
ML # 26 Clayton Holdings, LLC	Copier Leases	5 yrs	4.15%	9/19/2022	289,990.00	245,731.81	9,156.39	55,166.73	190,565.08
						5,542,122.55	141,466.61	3,548,214.34	1,993,908.21

### *Bond Fund*

On December 19, 2019, the Board of Education unanimously supported a motion for a resolution calling for a special election in the Francis Howell R-III School District, St. Charles County, Missouri for the April 7, 2020 election. Due to impacts of the pandemic, the election was delayed to June. On June 2, 2020, a \$244 million bond issue was approved by over 79 percent of patrons in the community. The ballot language for the issue, referred to as Proposition S, provided for the following:

*Shall the Board of Education of the Francis Howell R-III School District, St. Charles County, Missouri, borrow money in the amount of Two Hundred Forty Four Million Dollars for the purpose of acquiring land and buildings and constructing, renovating, repairing, expanding, improving, furnishing and equipping school sites, buildings and related facilities for school purposes in the District, including, but not limited to safety improvements at District facilities, and issue general obligation bonds for the payment thereof.*

The ballot language further allowed for the bonds to be issued in different years or different amounts, not to exceed the total authorized, and that the debt service levy was estimated to remain unchanged at \$.6713 per one hundred dollars of assessed valuation of real and personal property.

On September 3, 2020 \$100,000,000 bonds were sold with a net premium of \$7,773,967. On March 31, 2022, \$143,915,926.11 bonds were sold with a net premium of \$26,983,776. The overall sale and premiums resulted in deposits to the capital projects fund totalling \$278,673,669. Additionally on March 31, 2022, a refunding bond was sold in the amount of \$2,709,074 unrelated to the Prop S Bond issuance approval.

The following chart provides a summary of the revenues and expenditures associated with the 2020 bond issue including actuals represented on general ledger for fiscal year 2020-2021, 2021-2022, and projections for 2022-2023 and 2023-2024. The FY24 expenditure value will be adjusted to represent the remaining unspent funds.

# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2023-2024 ANNUAL BUDGET

PROPOSITION 5 FINANCIAL STATEMENT					
	2020-2021	2021-2022	2022-23 (Projected)	Total	2023-24 Budget
<b>Revenues</b>					
5141 - EARNINGS FROM INVESTMENTS	\$ 675,692.27	\$ 848,519.03	\$ 2,659,000.00	\$ 4,183,211.30	\$ 1,595,400.00
5141 - BOND PREMIUMS	7,773,967.00	26,983,776.00	-	34,757,743.00	-
5611 - SALE OF BONDS	100,000,000.00	143,915,926.11	-	243,915,926.11	-
<b>Total</b>	108,449,659.27	171,748,221.14	2,659,000.00	282,856,880.41	1,595,400.00
<b>Expenses</b>					
6391 - OTHER PURCHASED SERVICES	-	-	61,407.00	61,407.00	-
6398 - OTHER EXPENSES	13,391.47	560.21	-	13,951.68	-
6521 - BUILDINGS	8,803,862.12	45,858,106.74	90,055,680.16	144,717,649.02	133,378,125.49
6531 - IMPROVEMENTS OTHER THAN BUILDINGS	530,010.07	2,260,475.92	760,105.63	3,550,591.62	503,944.49
6541 - REGULAR EQUIPMENT	77,774.43	3,368.18	383,136.21	464,278.82	27,188.86
6543 - TECHNOLOGY-RELATED HARDWARE	-	32,613.07	20,671.00	53,284.07	73,955.07
6591 - OTHER CAPITAL OUTLAY	50,000.00	-	-	50,000.00	-
6631 - FEES - BONDED INDEBTEDNESS	690,635.35	867,268.94	-	1,557,904.29	-
<b>Total</b>	10,165,673.44	49,022,393.06	91,281,000.00	150,469,066.50	133,983,213.91
<b>Deficit/Surplus</b>	98,283,985.83	122,725,828.08	(88,622,000.00)	132,387,813.91	(132,387,813.91)
<b>Beginning Fund Balance</b>	-	98,283,985.83	221,009,813.91	-	132,387,813.91
<b>Ending Fund Balance</b>	\$ 98,283,985.83	\$221,009,813.91	\$132,387,813.91	\$132,387,813.91	\$ -

Administration is committed to provide the BOE a comprehensive update on outstanding projects, funding availability, and a recommendation for projects to be completed. A continual review of the process relative to compliance with BOE policy will be performed.

### Conclusion

The following financial reports aligned to the budget requirements are provided:

- Fund Balance Summary - All Governmental Funds
- Fund Balance Summary - Operating Funds - General, Teacher's and Capital Projects Funds
- Fund Balance Summary and Percentage - General and Teacher's Funds
- Historical Summaries and Budget Detail of Revenues
- Historical Summaries and Budget Detail of Expenditures by Function
- Historical Summaries and Budget Detail of Expenditures by Object

Based on a number of assumptions and estimates, the operating fund balance percentage for the 2023-2024 budget is estimated at 22.79 percent. The chart provided on page four shows the operating fund balance trajectory to have an average annual decline of 3.2 percent, resulting in an estimated fund balance percentage at the close of the 2026-2027 fiscal year of 12.90 percent. The recommendation also notes anticipated changes in revenue and expenditures to be provided as budget amendments and full recognition that the fund balance will also change. While we celebrate presenting a balanced operating budget, we recognize there is work to be performed for assurance that resources are serving students and staff to the highest possible level. Administration will continually monitor data and provide the Board of Education and patrons the best information available, and will further identify opportunities for increased financial sustainability and operational efficiency.

**Francis Howell School District**  
**Fund Balance Summary**  
**2023-2024 Budget**  
**All Governmental Funds**

	<b>Total Governmental Funds</b>	<b>General and Subfunds</b>	<b>Teacher's Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Bond Fund</b>
<b>Beginning Fund Balance*</b>	\$ 214,797,307	\$ 38,897,357	\$ 10,719,132	\$ 23,857,881	\$ 8,935,124	\$ 132,387,813
Revenues	\$ 269,918,152	\$ 105,341,016	\$ 136,192,424	\$ 24,111,100	\$ 2,678,212	\$ 1,595,400
Expenditures	\$ 397,327,077	\$ 94,347,467	\$ 137,695,034	\$ 23,504,363	\$ 7,797,001	\$ 133,983,213
Transfers	\$ -	\$ (6,000,000)	\$ -	\$ -	\$ 6,000,000	\$ -
<b>Ending Fund Balance</b>	<b>\$ 87,388,382</b>	<b>\$ 43,890,906</b>	<b>\$ 9,216,522</b>	<b>\$ 24,464,619</b>	<b>\$ 9,816,335</b>	<b>\$ -</b>
(Deficit) Surplus	\$ (127,408,925)	\$ 4,993,549	\$ (1,502,610)	\$ 606,738	\$ 881,211	\$ (132,387,813)
Restricted Fund Balance	\$ 217,112	\$ 217,112	\$ -	\$ -	\$ -	\$ -
<b>Unrestricted Fund Balance Percentage</b>	<b>22.79%</b>					

\* - Using currently forecasted ending balance for FY 2023 and Self-Insurance Funds reclassified as fiduciary

**Francis Howell School District**  
**Fund Balance Summary**  
**2023-2024 Budget**

**Operating Funds: General and Subfunds, Teacher's, and Capital Projects Funds (No Bond Fund)**

	<b>Total Operating Funds</b>	<b>General and Subfunds</b>	<b>Teacher's Fund</b>	<b>Capital Projects Fund</b>
<b>Beginning Fund Balance*</b>	\$ 58,551,613	\$ 38,897,357	\$ 10,719,132	\$ 8,935,124
Revenues	\$ 244,211,652	\$ 105,341,016	\$ 136,192,424	\$ 2,678,212
Expenditures	\$ 239,839,501	\$ 94,347,467	\$ 137,695,034	\$ 7,797,001
Transfers	\$ -	\$ (6,000,000)	\$ -	\$ 6,000,000
<b>Ending Fund Balance</b>	<b>\$ 62,923,764</b>	<b>\$ 43,890,906</b>	<b>\$ 9,216,522</b>	<b>\$ 9,816,335</b>
(Deficit) Surplus	\$ 4,372,151	\$ 4,993,549	\$ (1,502,610)	\$ 881,211
Restricted Fund Balance	\$ 217,112	\$ 217,112	\$ -	\$ -
<b>Unrestricted Fund Balance Percentage</b>	<b>22.79%</b>			

\* - Using currently forecasted ending balance for FY 2023 and Self-Insurance Funds reclassified as fiduciary

**Francis Howell School District  
Fund Balance Summary  
2020-2021 through 2023-2024  
General (and Subfunds) and Teacher's Funds**

	<b>2020-2021 Actual</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget</b>	<b>2023-2024 Budget</b>
Beginning Fund Balance*	\$ 49,199,176	\$ 37,031,650	\$ 55,525,342	\$ 49,616,488
Revenues	\$ 210,889,625	\$ 238,759,036	\$ 235,620,292	\$ 241,533,440
Expenditures	\$ 217,818,430	\$ 213,449,613	\$ 228,748,202	\$ 232,042,500
Transfers	\$ (5,238,721)	\$ (6,815,731)	\$ (6,600,000)	\$ (6,000,000)
<b>Ending Fund Balance</b>	<b>\$ 37,031,650</b>	<b>\$ 55,525,342</b>	<b>\$ 55,797,432</b>	<b>\$ 53,107,428</b>
(Deficit) Surplus	\$ (12,167,526)	\$ 18,493,692	\$ 272,090	\$ 3,490,940
Restricted Fund Balance	\$ 7,272,633	\$ 10,157,142	\$ 10,539,292	\$ 217,112
 <b>Unrestricted Fund Balance Percentage</b>	 <b>13.66%</b>	 <b>21.25%</b>	 <b>19.79%</b>	 <b>22.79%</b>

\* - Using currently forecasted ending balance for FY 2023 and Self-Insurance Funds reclassified as fiduciary



**Francis Howell School District  
Historical Summary of Revenues  
2020-2021 through 2023-2024**

**All Governmental Funds (General and Subfunds, Teacher's, Debt Service, Capital Projects, and Bond Funds)**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
<b>Local Revenue</b>				
5111 - TAXES, CURRENT	\$ 129,649,569	\$ 134,000,993	\$ 139,455,517	\$ 147,051,863
5112 - TAXES, DELINQUENT	5,189,111	4,028,107	4,412,828	4,412,828
5113 - SCHOOL DISTRICT TRUST FUND (PROP C)	16,591,730	19,265,137	20,303,103	20,693,202
5114 - FINANCIAL INSTITUTION TAXES	78,210	6,524,998	3,699,571	2,000,001
5115 - M & M SURTAX	644,276	640,091	645,000	645,000
5116 - IN LIEU OF TAX	60,700	60,713	60,000	60,000
5121 - REGULAR DAY SCHOOL TUITION K-12	12,120	25,180	12,000	12,000
5122 - SUMMER SCHOOL TUITION K-12	-	600	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	8,838,514	28,098,788	5,385,400	4,234,400
5151 - FOOD SERVICE SALES OF REIMBURSABLE MEALS TO PUPILS	199,007	-	2,750,000	2,750,000
5165 - FOOD SERVICE NON-PROGRAM FOOD SALES	1,300,561	1,679,502	2,000,000	2,000,000
5174 - REVENUE FROM ENTERPRISE ACTIVITIES	42,796	61,830	80,000	80,000
5178 - FHSD OTHER PUPIL ACTIVITY INCOME	278	-	-	-
5179 - OTHER PUPIL ACTIVITY INCOME	1,110,171	2,081,189	1,600,000	1,600,000
5180 - COMMUNITY SERVICES	3,390,494	-	-	-
5181 - COMMUNITY SERVICES	4,965	4,936,876	4,723,928	4,930,450
5182 - PRESCHOOL TUITION	1,392,737	2,099,967	2,332,629	2,434,607
5191 - RENTALS	49,413	109,501	90,438	90,438
5192 - GIFTS / DONATIONS	243,819	238,357	200,000	200,000
5195 - PRIOR PERIOD ADJUSTMENT	90,759	483,197	35,000	-
5198 - MISCELLANEOUS LOCAL REVENUE	3,093,792	5,525,823	2,620,000	520,200
<b>Subtotal - Local</b>	<b>171,983,020</b>	<b>209,860,849</b>	<b>190,405,414</b>	<b>193,714,989</b>
<b>County Revenue</b>				
5211 - FINES, ESCHEATS, OVERPLUS, ETC.	78,841	62,907	78,850	78,850
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	2,890,316	3,045,170	2,900,001	2,900,001
5222 - COUNTY STOCK INSURANCE FUND	-	15,679	-	-
<b>Subtotal - County</b>	<b>2,969,156</b>	<b>3,123,756</b>	<b>2,978,851</b>	<b>2,978,851</b>
<b>State Revenue</b>				
5311 - BASIC FORMULA	35,489,181	38,508,952	35,680,970	35,422,802
5312 - TRANSPORTATION	1,928,960	2,443,839	6,290,688	6,321,471
5314 - EARLY CHILDHOOD SPED	6,286,777	6,015,876	6,100,000	6,100,000
5319 - BASIC FORMULA - CLASSROOM TRUST FUND	6,557,028	6,803,118	6,731,211	6,888,470
5324 - EDUCATIONAL AND SCREENING PROGRAM	818,608	851,312	600,000	600,000
5332 - CAREER EDUCATION	95,491	78,521	30,000	30,000
5333 - FOOD SERVICE	40,038	98,362	45,000	45,000
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	8,015	26,629	25,000	25,000
5381 - HIGH NEED FUND	2,884,786	2,680,701	4,026,303	4,026,303
5397 - OTHER STATE REVENUE	5,819	2,695	43,000	43,000
<b>Subtotal - State</b>	<b>54,114,704</b>	<b>57,510,005</b>	<b>59,572,172</b>	<b>59,502,046</b>
<b>Federal Revenue</b>				
5412 - MEDICAID	356,930	1,026,083	975,000	975,000
5422 - ESSER III	-	-	4,498,577	4,257,550
5423 - CARES - ESSER II	-	3,891,690	247,450	-
5424 - CARES - ESSER	222,370	2,264	113,100	-
5425 - CARES TRANSPORTATION	-	-	-	-
5426 - CRRSA - GOV ER ED RELIEF FUND (GEER II)	-	483	-	-
5428 - CORONAVIRUS RELIEF FUND (OA CRF)	1,272,538	-	-	-
5437 - IDEA GRANTS	128,504	82,798	90,000	90,000
5439 - ARP IDEA 611	-	-	791,380	791,380
5441 - IDEA ENTITLEMENT FUNDS, PART B	3,357,196	3,512,674	3,400,000	3,400,000
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	738,965	693,586	700,000	700,000
5443 - ARP IDEA 619	-	-	55,446	55,446
5445 - SCHOOL LUNCH PROGRAM	3,742,249	7,019,156	1,590,000	1,590,000
5446 - SCHOOL BREAKFAST PROGRAM	891,447	1,729,318	330,000	330,000
5451 - TITLE I	561,507	1,210,533	691,543	691,543
5461 - TITLE IV.A	32,526	62,081	56,019	56,019
5462 - TITLE III	92,943	57,463	53,798	53,798
5465 - TITLE II.A	296,830	271,469	296,530	296,530
5471 - CHILD NUTRITION PROGRAM ER OPERATING COST REIMB	-	173,272	-	-
5472 - CHILD CARE DEVELOPMENT FUND GRANT	-	-	-	-
5473 - CARES - SCHOOL LUNCH PROGRAM	117,366	-	-	-
5474 - CARES - SCHOOL BREAKFAST PROGRAM	25,377	-	-	-
5497 - OTHER FEDERAL REVENUE	200,050	507,520	-	-
<b>Subtotal - Federal</b>	<b>12,036,797</b>	<b>20,240,390</b>	<b>13,888,843</b>	<b>13,287,266</b>
<b>Other Revenue</b>				
5611 - SALE OF BONDS	100,000,000	143,915,926	-	-
5631 - NET INSURANCE RECOVERY	10,559	64,449	5,000	5,000
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	29,256	71,190	-	-
5692 - REFUNDING BONDS	-	2,709,074	-	-
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	101,558	120,633	120,000	120,000
5831 - CONTRACTED EDUCATIONAL SERVICES FROM OTHER LEAS	81,952	134,313	135,000	135,000
5841 - TRANSPORTATION RECEIVED FROM OTHER LEAS	81,243	173,157	175,000	175,000
<b>Subtotal - Other</b>	<b>100,304,569</b>	<b>147,188,742</b>	<b>435,000</b>	<b>435,000</b>
<b>Total Revenues</b>	<b>\$ 341,408,246</b>	<b>\$ 437,923,742</b>	<b>\$ 267,280,280</b>	<b>\$ 269,918,152</b>

Francis Howell School District  
Historical Summary of Revenues  
2020-2021 through 2023-2024

**Operating Funds: General and Subfunds, Teacher's, and Capital Projects Funds (No Bond Fund)**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
<b>Local Revenue</b>				
5111 - TAXES, CURRENT	\$ 110,925,578	\$ 113,823,124	\$ 118,467,626	\$ 124,704,610
5112 - TAXES, DELINQUENT	4,854,155	3,520,361	3,748,703	3,748,703
5113 - SCHOOL DISTRICT TRUST FUND (PROP C)	16,591,730	19,265,137	20,303,103	20,693,202
5114 - FINANCIAL INSTITUTION TAXES	66,915	5,542,464	3,142,786	1,698,848
5115 - M & M SURTAX	551,229	543,706	645,000	547,878
5116 - IN LIEU OF TAX	60,700	60,713	60,000	60,000
5121 - REGULAR DAY SCHOOL TUITION K-12	12,120	25,180	12,000	12,000
5122 - SUMMER SCHOOL TUITION K-12	-	600	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	313,440	212,605	2,461,400	2,374,000
5151 - FOOD SERVICE SALES OF REIMBURSABLE MEALS TO PUPILS	199,007	-	2,750,000	2,750,000
5165 - FOOD SERVICE NON-PROGRAM FOOD SALES	1,300,561	1,679,502	2,000,000	2,000,000
5174 - REVENUE FROM ENTERPRISE ACTIVITIES	42,796	61,830	80,000	80,000
5178 - FHSD OTHER PUPIL ACTIVITY INCOME	278	-	-	-
5179 - OTHER PUPIL ACTIVITY INCOME	1,110,171	2,081,189	1,600,000	1,600,000
5180 - COMMUNITY SERVICES	3,390,494	-	-	-
5181 - COMMUNITY SERVICES	4,965	4,936,876	4,723,928	4,930,450
5182 - PRESCHOOL TUITION	1,392,737	2,099,967	2,332,629	2,434,607
5191 - RENTALS	49,413	109,501	90,438	90,438
5192 - GIFTS / DONATIONS	243,819	238,357	200,000	200,000
5195 - PRIOR PERIOD ADJUSTMENT	90,759	483,197	35,000	-
5198 - MISCELLANEOUS LOCAL REVENUE	3,093,338	5,525,823	2,620,000	520,200
<b>Subtotal - Local</b>	<b>144,294,204</b>	<b>160,210,132</b>	<b>165,272,613</b>	<b>168,444,936</b>
<b>County Revenue</b>				
5211 - FINES, ESCHEATS, OVERPLUS, ETC.	78,841	62,907	78,850	78,850
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	2,474,914	2,575,181	2,463,554	2,463,554
5222 - COUNTY STOCK INSURANCE FUND	-	13,318	-	-
<b>Subtotal - County</b>	<b>2,553,755</b>	<b>2,651,406</b>	<b>2,542,404</b>	<b>2,542,404</b>
<b>State Revenue</b>				
5311 - BASIC FORMULA	35,489,181	38,508,952	35,680,970	35,422,802
5312 - TRANSPORTATION	1,928,960	2,443,839	6,290,688	6,321,471
5314 - EARLY CHILDHOOD SPED	6,286,777	6,015,876	6,100,000	6,100,000
5319 - BASIC FORMULA - CLASSROOM TRUST FUND	6,557,028	6,803,118	6,731,211	6,888,470
5324 - EDUCATIONAL AND SCREENING PROGRAM ENTITLEMENT / P	818,608	851,312	600,000	600,000
5332 - CAREER EDUCATION	95,491	78,521	30,000	30,000
5333 - FOOD SERVICE	40,038	98,362	45,000	45,000
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	8,015	26,629	25,000	25,000
5381 - HIGH NEED FUND	2,884,786	2,680,701	4,026,303	4,026,303
5397 - OTHER STATE REVENUE	5,819	2,695	43,000	43,000
<b>Subtotal - State</b>	<b>54,114,704</b>	<b>57,510,005</b>	<b>59,572,172</b>	<b>59,502,046</b>
<b>Federal Revenue</b>				
5412 - MEDICAID	356,930	1,026,083	975,000	975,000
5422 - ESSER III	-	-	4,498,577	4,257,550
5423 - CARES - ESSER II	-	3,891,690	247,450	-
5424 - CARES - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY	222,370	2,264	113,100	-
5426 - CRRSA - GOV ER ED RELIEF FUND (GEER II)	-	483	-	-
5428 - CORONAVIRUS RELIEF FUND (OA CRF)	1,272,538	-	-	-
5437 - IDEA GRANTS	128,504	82,798	90,000	90,000
5439 - ARP IDEA 611	-	-	791,380	791,380
5441 - IDEA ENTITLEMENT FUNDS, PART B	3,357,196	3,512,674	3,400,000	3,400,000
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	738,965	693,586	700,000	700,000
5443 - ARP IDEA 619	-	-	55,446	55,446
5445 - SCHOOL LUNCH PROGRAM	3,742,249	7,019,156	1,590,000	1,590,000
5446 - SCHOOL BREAKFAST PROGRAM	891,447	1,729,318	330,000	330,000
5451 - TITLE I	561,507	1,210,533	691,543	691,543
5461 - TITLE IV.A	32,526	62,081	56,019	56,019
5462 - TITLE III	92,943	57,463	53,798	53,798
5465 - TITLE II.A	296,830	271,469	296,530	296,530
5471 - CHILD NUTRITION PROGRAM ER OPERATING COST REIMB	-	173,272	-	-
5473 - CARES - SCHOOL LUNCH PROGRAM	117,366	-	-	-
5474 - CARES - SCHOOL BREAKFAST PROGRAM	25,377	-	-	-
5497 - OTHER FEDERAL REVENUE	200,050	507,520	-	-
<b>Subtotal - Federal</b>	<b>12,036,797</b>	<b>20,240,390</b>	<b>13,888,843</b>	<b>13,287,266</b>
<b>Other Revenue</b>				
5631 - NET INSURANCE RECOVERY	10,559	64,449	5,000	5,000
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	29,256	71,190	-	-
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	101,558	120,633	120,000	120,000
5831 - CONTRACTED EDUCATIONAL SERVICES FROM OTHER LEAS	81,952	134,313	135,000	135,000
5841 - TRANSPORTATION RECEIVED FROM OTHER LEAS FOR NON-DI	81,243	173,157	175,000	175,000
<b>Subtotal - Other</b>	<b>304,569</b>	<b>563,742</b>	<b>435,000</b>	<b>435,000</b>
<b>Total Revenues</b>	<b>\$ 213,304,028</b>	<b>\$ 241,175,675</b>	<b>\$ 241,711,032</b>	<b>\$ 244,211,652</b>

**Francis Howell School District**  
**Historical Summary of Revenues**  
**2020-2021 through 2023-2024**  
**General Fund and Subfunds**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
<b>Local Revenue</b>				
5111 - TAXES, CURRENT	\$ 54,670,630	\$ 58,877,356	\$ 61,316,032	\$ 64,545,136
5112 - TAXES, DELINQUENT	2,229,960	1,706,316	1,940,239	1,940,239
5114 - FINANCIAL INSTITUTION TAXES	32,980	2,866,954	-	872,460
5115 - M & M SURTAX	271,678	281,243	-	281,368
5121 - REGULAR DAY SCHOOL TUITION K-12	-	255	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	284,723	150,801	1,737,400	1,650,000
5151 - FOOD SERVICE SALES OF REIMBURSABLE MEALS TO PUPILS	199,007	-	2,750,000	2,750,000
5165 - FOOD SERVICE NON-PROGRAM FOOD SALES	1,300,561	1,679,502	2,000,000	2,000,000
5174 - REVENUE FROM ENTERPRISE ACTIVITIES	42,796	61,830	80,000	80,000
5178 - FHSD OTHER PUPIL ACTIVITY INCOME	278	-	-	-
5179 - OTHER PUPIL ACTIVITY INCOME	1,049,834	1,991,985	1,600,000	1,600,000
5180 - COMMUNITY SERVICES	3,390,494	-	-	-
5181 - COMMUNITY SERVICES	4,965	4,936,876	4,723,928	4,930,450
5182 - PRESCHOOL TUITION	1,392,737	2,099,967	2,332,629	2,434,607
5191 - RENTALS	49,413	109,501	90,438	90,438
5192 - GIFTS / DONATIONS	242,231	207,503	200,000	200,000
5195 - PRIOR PERIOD ADJUSTMENT	41,749	433,197	35,000	-
5198 - MISCELLANEOUS LOCAL REVENUE	3,079,860	5,497,333	2,615,000	515,200
<b>Subtotal - Local</b>	<b>68,283,895</b>	<b>80,900,620</b>	<b>81,420,666</b>	<b>83,889,898</b>
<b>County Revenue</b>				
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	1,215,956	1,326,129	1,275,077	1,275,077
5222 - COUNTY STOCK INSURANCE FUND	-	6,889	-	-
<b>Subtotal - County</b>	<b>1,215,956</b>	<b>1,333,018</b>	<b>1,275,077</b>	<b>1,275,077</b>
<b>State Revenue</b>				
5312 - TRANSPORTATION	1,928,960	2,443,839	6,290,688	6,321,471
5314 - EARLY CHILDHOOD SPED	147,569	3,164,476	3,210,595	3,210,595
5324 - EDUCATIONAL AND SCREENING PROGRAM	409,848	447,808	315,796	315,796
5332 - CAREER EDUCATION	28,625	-	-	-
5333 - FOOD SERVICE	40,038	98,362	45,000	45,000
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	4,013	14,007	13,158	13,158
5381 - HIGH NEED FUND	1,244,311	1,410,105	2,119,152	2,119,152
<b>Subtotal - State</b>	<b>3,803,364</b>	<b>7,578,598</b>	<b>11,994,390</b>	<b>12,025,173</b>
<b>Federal Revenue</b>				
5412 - MEDICAID	356,930	1,026,083	975,000	975,000
5422 - ESSER III	-	-	4,257,787	4,257,550
5423 - CARES - ESSER II	-	-	5,499	-
5424 - CARES - ESSER	-	2,264	1,107	-
5426 - CRRSA - GOV ER ED RELIEF FUND (GEER II)	-	483	-	-
5428 - CORONAVIRUS RELIEF FUND (OA CRF)	1,272,538	-	-	-
5437 - IDEA GRANTS	123,302	81,543	90,000	90,000
5439 - ARP IDEA 611	-	-	262,316	262,316
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	738,965	693,586	368,429	368,429
5443 - ARP IDEA 619	-	-	43,774	43,774
5445 - SCHOOL LUNCH PROGRAM	3,742,249	7,019,156	1,590,000	1,590,000
5446 - SCHOOL BREAKFAST PROGRAM	891,447	1,729,318	330,000	330,000
5462 - TITLE III	92,943	57,463	53,798	53,798
5471 - CHILD NUTRITION PROGRAM ER OPERATING COST REIMB	-	173,272	-	-
5473 - CARES - SCHOOL LUNCH PROGRAM	117,366	-	-	-
5474 - CARES - SCHOOL BREAKFAST PROGRAM	25,377	-	-	-
5497 - OTHER FEDERAL REVENUE	200,025	506,518	-	-
<b>Subtotal - Federal</b>	<b>7,561,141</b>	<b>11,289,686</b>	<b>7,977,711</b>	<b>7,970,868</b>
<b>Other Revenue</b>				
5631 - NET INSURANCE RECOVERY	10,559	64,449	5,000	5,000
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	11,427	26,958	-	-
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	66,680	62,912	-	-
5841 - TRANSPORTATION RECEIVED FROM OTHER LEAS	81,243	173,157	175,000	175,000
<b>Subtotal - Other</b>	<b>169,909</b>	<b>327,475</b>	<b>180,000</b>	<b>180,000</b>
<b>Total Revenues</b>	<b>\$ 81,034,266</b>	<b>\$ 101,429,397</b>	<b>\$ 102,847,844</b>	<b>\$ 105,341,016</b>

**Francis Howell School District**  
**Historical Summary of Revenues**  
**2020-2021 through 2023-2024**  
**Teacher's Fund**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
<b>Local Revenue</b>				
5111 - TAXES, CURRENT	\$ 54,525,423	\$ 53,052,333	\$ 55,181,927	\$ 57,850,147
5112 - TAXES, DELINQUENT	2,163,960	1,690,743	1,746,137	1,746,137
5113 - SCHOOL DISTRICT TRUST FUND (PROP C)	16,591,730	19,265,137	20,303,103	20,693,202
5114 - FINANCIAL INSTITUTION TAXES	32,892	2,583,312	-	799,471
5115 - M & M SURTAX	270,957	253,418	-	257,829
5121 - REGULAR DAY SCHOOL TUITION K-12	12,120	24,925	12,000	12,000
5122 - SUMMER SCHOOL TUITION K-12	-	600	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	9,705	61,151	594,000	594,000
5195 - PRIOR PERIOD ADJUSTMENT	49,010	50,000	-	-
5198 - MISCELLANEOUS LOCAL REVENUE	12,323	11,092	5,000	5,000
<b>Subtotal - Local</b>	<b>73,668,119</b>	<b>76,992,710</b>	<b>77,842,167</b>	<b>81,957,786</b>
<b>County Revenue</b>				
5211 - FINES, ESCHEATS, OVERPLUS, ETC.	78,841	62,907	78,850	78,850
5221 - STATE ASSESSED RAILROAD AND UTILITIY TAXES	1,212,730	1,194,924	1,147,517	1,147,517
5222 - COUNTY STOCK INSURANCE FUND	-	6,208	-	-
<b>Subtotal - County</b>	<b>1,291,571</b>	<b>1,264,038</b>	<b>1,226,367</b>	<b>1,226,367</b>
<b>State Revenue</b>				
5311 - BASIC FORMULA	35,489,181	38,508,952	35,680,970	35,422,802
5314 - EARLY CHILDHOOD SPED	6,139,209	2,851,399	2,889,405	2,889,405
5319 - BASIC FORMULA - CLASSROOM TRUST FUND	6,557,028	6,803,118	6,731,211	6,888,470
5324 - EDUCATIONAL AND SCREENING PROGRAM	408,760	403,504	284,204	284,204
5332 - CAREER EDUCATION	63,911	78,521	30,000	30,000
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	4,002	12,622	11,842	11,842
5381 - HIGH NEED FUND	1,640,475	1,270,596	1,907,151	1,907,151
5397 - OTHER STATE REVENUE	5,819	2,695	3,000	3,000
<b>Subtotal - State</b>	<b>50,308,384</b>	<b>49,931,407</b>	<b>47,537,782</b>	<b>47,436,873</b>
<b>Federal Revenue</b>				
5422 - ESSER III	-	-	240,790	-
5423 - CARES - ESSER II	-	3,891,690	241,951	-
5424 - CARES - ESSER	222,370	-	111,993	-
5439 - ARP IDEA 611	-	-	529,064	529,064
5441 - IDEA ENTITLEMENT FUNDS, PART B	3,357,196	3,512,674	3,400,000	3,400,000
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	-	-	331,571	331,571
5443 - ARP IDEA 619	-	-	11,672	11,672
5451 - TITLE I	561,507	1,210,533	691,543	691,543
5461 - TITLE IV.A	32,526	62,081	56,019	56,019
5465 - TITLE IIA	296,830	271,469	296,530	296,530
5497 - OTHER FEDERAL REVENUE	25	1,001	-	-
<b>Subtotal - Federal</b>	<b>4,470,454</b>	<b>8,949,449</b>	<b>5,911,132</b>	<b>5,316,398</b>
<b>Other Revenue</b>				
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	34,878	57,721	120,000	120,000
5831 - CONTRACTED EDUCATIONAL SERVICES	81,952	134,313	135,000	135,000
<b>Subtotal - Other</b>	<b>116,831</b>	<b>192,034</b>	<b>255,000</b>	<b>255,000</b>
<b>Total Revenues</b>	<b>\$ 129,855,359</b>	<b>\$ 137,329,639</b>	<b>\$ 132,772,448</b>	<b>\$ 136,192,424</b>

Francis Howell School District  
Historical Summary of Revenues  
2020-2021 through 2023-2024  
Debt Service Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
<b>Local Revenue</b>				
5111 - TAXES, CURRENT	\$ 18,723,991	\$ 20,177,870	\$ 20,987,891	\$ 22,347,253
5112 - TAXES, DELINQUENT	334,956	507,746	664,125	664,125
5114 - FINANCIAL INSTITUTION TAXES	11,295	982,534	556,785	301,153
5115 - M & M SURTAX	93,046	96,385	-	97,122
5141 - EARNINGS FROM TEMPORARY DEPOSITS	75,415	53,888	265,000	265,000
5198 - MISCELLANEOUS LOCAL REVENUE	454	-	-	-
<b>Subtotal - Local</b>	<b>19,239,157</b>	<b>21,818,422</b>	<b>22,473,801</b>	<b>23,674,653</b>
<b>County Revenue</b>				
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	415,402	469,990	436,447	436,447
5222 - COUNTY STOCK INSURANCE FUND	-	2,361	-	-
<b>Subtotal - County</b>	<b>415,402</b>	<b>472,351</b>	<b>436,447</b>	<b>436,447</b>
<b>Other Revenue</b>				
5692 - REFUNDING BONDS	-	2,709,074	-	-
<b>Subtotal - Other</b>	<b>-</b>	<b>2,709,074</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 19,654,559</b>	<b>\$ 24,999,847</b>	<b>\$ 22,910,248</b>	<b>\$ 24,111,100</b>

Francis Howell School District  
Historical Summary of Revenues  
2020-2021 through 2023-2024  
Capital Projects Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
<b>Local Revenue</b>				
5111 - TAXES, CURRENT	\$ 1,729,525	\$ 1,893,434	\$ 1,969,667	\$ 2,309,327
5112 - TAXES, DELINQUENT	460,234	123,303	62,327	62,327
5114 - FINANCIAL INSTITUTION TAXES	1,043	92,198	3,142,786	26,917
5115 - M & M SURTAX	8,595	9,045	645,000	8,681
5116 - IN LIEU OF TAX	60,700	60,713	60,000	60,000
5141 - EARNINGS FROM TEMPORARY DEPOSITS	19,012	653	130,000	130,000
5179 - OTHER PUPIL ACTIVITY INCOME	60,337	89,204	-	-
5192 - GIFTS / DONATIONS	1,588	30,854	-	-
5198 - MISCELLANEOUS LOCAL REVENUE	1,155	17,398	-	-
<b>Subtotal - Local</b>	<b>2,342,189</b>	<b>2,316,802</b>	<b>6,009,780</b>	<b>2,597,252</b>
<b>County Revenue</b>				
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	46,228	54,128	40,960	40,960
5222 - COUNTY STOCK INSURANCE FUND	-	222	-	-
<b>Subtotal - County</b>	<b>46,228</b>	<b>54,350</b>	<b>40,960</b>	<b>40,960</b>
<b>State Revenue</b>				
5332 - CAREER EDUCATION	2,955	-	-	-
5397 - OTHER STATE REVENUE	-	-	40,000	40,000
<b>Subtotal - State</b>	<b>2,955</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>
<b>Federal Revenue</b>				
5437 - IDEA GRANTS	5,202	1,255	-	-
<b>Subtotal - Federal</b>	<b>5,202</b>	<b>1,255</b>	<b>-</b>	<b>-</b>
<b>Other Revenue</b>				
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	17,829	44,232	-	-
<b>Subtotal - Other</b>	<b>17,829</b>	<b>44,232</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 2,414,403</b>	<b>\$ 2,416,639</b>	<b>\$ 6,090,740</b>	<b>\$ 2,678,212</b>



Francis Howell School District  
Historical Summary of Revenues  
2020-2021 through 2023-2024  
Bond Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
<b>Local Revenue</b>				
5141 - EARNINGS FROM TEMPORARY DEPOSITS	\$ 8,449,659	\$ 27,832,295	\$ 2,659,000	\$ 1,595,400
<b>Subtotal - Local</b>	<u>8,449,659</u>	<u>27,832,295</u>	<u>2,659,000</u>	<u>1,595,400</u>
<b>Other Revenue</b>				
5611 - SALE OF BONDS	100,000,000	143,915,926	-	-
<b>Subtotal - Other</b>	<u>100,000,000</u>	<u>143,915,926</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u><b>\$ 108,449,659</b></u>	<u><b>\$ 171,748,221</b></u>	<u><b>\$ 2,659,000</b></u>	<u><b>\$ 1,595,400</b></u>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**

**All Governmental Funds (General and Subfunds, Teacher's, Debt Service, Capital Projects, and Bond Funds)**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
1111 - ELEMENTARY	\$ 35,233,772	\$ 40,053,106	\$ 42,392,785	\$ 44,268,098
1131 - MIDDLE	17,791,068	17,605,282	17,949,049	18,404,296
1151 - HIGH SCHOOL	20,722,730	20,182,840	22,948,529	20,956,752
1191 - SUMMER SCHOOL	549,006	1,154,685	2,159,467	2,269,418
1193 - ALTERNATIVE PROGRAMS	1,730,449	1,575,971	1,819,031	1,923,698
1195 - VIRTUAL INSTRUCTION	9,844,705	23,372	515,300	515,340
1211 - GIFTED AND TALENTED	1,869,456	1,861,970	1,896,153	1,916,188
1221 - SPECIAL EDUCATION AND RELATED SERVICES	18,447,175	18,305,839	19,510,338	19,936,496
1224 - PROPORTIONATE SHARE SERVICES	93,247	97,282	209,404	215,081
1251 - SUPPLEMENTAL INSTRUCTION	982,419	721,141	825,685	735,952
1271 - BILINGUAL	344,057	239,498	505,106	593,279
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	3,071,809	3,180,089	3,400,296	3,296,841
1321 - BUSINESS EDUCATION	441,262	417,042	392,357	431,615
1331 - FAMILY CONSUMER SCIENCES EDUCATION	1,317,830	1,393,797	1,421,708	1,519,809
1371 - TECHNOLOGY AND ENGINEERING EDUCATION	76,383	77,643	184,360	96,557
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	45,977	59,348	111,744	110,613
1411 - STUDENT ACTIVITIES	1,663,222	2,364,841	3,355,980	3,524,661
1421 - SCHOOL-SPONSORED ATHLETICS	2,645,379	3,040,004	2,290,771	2,542,284
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	308,109	670,356	100,000	100,000
1912 - TUITION TO OTHER DISTRICTS OUTSIDE THE STATE	-	-	-	-
1913 - TUITION TO PRIVATE AGENCIES	208,549	239,832	-	-
1921 - AREA CAREER CENTER FEES	424,128	500,837	772,500	811,125
1931 - TUITION FOR SPECIAL EDUCATION SERVICES TO DISTRICT	-	56,433	-	-
1933 - TUITION FOR SPECIAL EDUCATION SERVICES TO PRIVATE	2,036,423	1,804,082	2,052,622	2,087,169
1941 - CONTRACTED EDUCATIONAL SERVICES	-	-	-	-
<b>Subtotal - Instruction</b>	<b>119,847,154</b>	<b>115,625,288</b>	<b>124,813,184</b>	<b>126,255,274</b>
2113 - SOCIAL WORK SERVICES	2,148,063	2,234,263	2,531,756	2,670,462
2114 - PUPIL ACCOUNTING SERVICES	42,276	55,118	32,989	35,768
2122 - COUNSELING SERVICES	5,637,214	5,656,782	5,724,833	6,177,987
2125 - RECORD MAINTENANCE SERVICES	16,452	441	7,000	13,000
2134 - NURSING SERVICES	1,945,957	2,009,814	1,962,863	2,205,851
2139 - OTHER HEALTH SERVICES	4,082	-	-	-
2142 - PSYCHOLOGICAL SERVICES	718,872	618,523	643,560	648,586
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	4,798,622	4,953,360	5,281,648	5,576,676
2162 - OCCUPATIONAL THERAPY-RELATED SERVICE	1,496,680	1,576,636	1,724,851	1,610,213
2172 - PHYSICAL THERAPY-RELATED SERVICES	479,841	479,066	533,320	559,947
2182 - VISUALLY IMPAIRED / VISION SERVICES	404,268	442,863	407,261	450,244
2191 - OTHER SUPPORT SERVICES - STUDENTS	940,536	1,082,941	1,106,353	1,205,372
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	1,557,383	1,051,167	1,240,973	1,352,751
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	2,015,422	1,837,752	3,613,885	4,015,690
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	116,680	116,353	380,710	305,137
2214 - PROFESSIONAL DEVELOPMENT	289,191	371,109	408,087	389,346
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	14,397	7,239	21,851	19,703
2222 - SCHOOL LIBRARY SERVICES	2,255,174	2,276,015	2,302,495	2,476,999
2225 - INSTRUCTION RELATED TECHNOLOGY	-	587,647	1,022,795	1,044,641
2311 - BOARD OF EDUCATION SERVICES	229,998	1,109,553	1,295,978	1,323,184
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	684,391	598,407	1,403,490	732,461
2322 - COMMUNITY RELATIONS SERVICES	416,447	419,236	473,099	390,035
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	121,721	8,492	97,411	97,290
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	1,948,666	2,101,633	2,078,536	2,096,226
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	6,120,989	5,208,088	4,615,829	4,800,328
2411 - OFFICE OF THE PRINCIPAL SERVICES	11,511,529	11,533,623	11,817,560	12,256,385
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	663,269	702,658	566,056	683,180
2511 - BUSINESS SUPPORT SERVICE AREA DIRECTION	-	-	25,000	25,000
2521 - FISCAL SERVICE AREA DIRECTION	1,122,768	876,916	881,641	981,882
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	82,955	98,074	207,200	206,700
2524 - PAYROLL SERVICES	182,825	183,042	245,501	254,872
2525 - FINANCIAL ACCOUNTING SERVICES	400,252	348,066	353,644	383,833
2529 - OTHER FISCAL SERVICES	29,993	34,987	46,950	130,850
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA	2,021,325	1,744,052	2,612,567	1,916,205
2542 - CARE AND UPKEEP OF BUILDING SERVICES	12,651,018	12,763,692	15,929,956	16,601,998
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	956,183	799,745	895,949	1,181,263
2544 - CARE AND UPKEEP OF EQUIPMENT SERVICES	9,419	266,556	180,000	180,000
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	127,057	349,110	134,205	145,478
2546 - SECURITY SERVICES	249,762	978,426	1,125,934	1,224,788
2549 - OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES	149,206	152,134	160,517	176,564

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**

**All Funds (General and Subfunds, Teacher's, Debt Service, Capital Projects, and Bond Funds) - Continued**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
2551 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	\$ 36,700	\$ 652,688	\$ 430,600	\$ 886,000
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORTATI	10,544,814	11,335,320	10,590,779	10,208,805
2553 - CONTRACTED TRANSPORTATION - SPECIAL EDUCATION	209,290	218,977	200,000	225,000
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES	1,537,326	1,318,827	1,418,874	1,394,966
2558 - NON-ALLOWABLE TRANSPORTATION EXPENSE	150,128	596,486	1,000	-
2559 - EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION	730,491	574,777	919,486	709,388
2561 - FOOD SERVICES AREA DIRECTION	5,558,738	1,699,368	6,324,186	356,227
2562 - FOOD PREPARATION AND DISPENSING SERVICES	221,202	6,818,306	443,584	6,636,390
2572 - PURCHASING SERVICES	18,860	151,875	414,545	300,000
2573 - WAREHOUSING AN DDISTRIBUTING SERVICES	170,533	211,524	237,261	289,398
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	119,956	559,331	726,195	672,282
2611 - CENTRAL OFFICE SERVICE AREA DIRECTION	6,048,793	2,596,071	-	-
2641 - STAFF SERVICES AREA DIRECTION	509,405	572,945	623,666	660,863
2642 - RECRUITMENT AND PLACEMENT SERVICES	78,880	86,044	63,075	70,957
2643 - HUMAN RESOURCE SERVICES	321,849	300,827	304,147	329,215
2644 - PROFESSIONAL DEVELOPMENT FOR NON-INSTRUCTIONAL STAFF	5,907	8,482	61,770	65,919
2649 - OTHER STAFF SERVICES	22,771	28,369	39,790	39,786
2691 - OTHER SUPPORT SERVICES - CENTRAL	3,065,764	785,740	3,577,729	1,645,918
2911 - OTHER SUPPORTING SERVICES	-	54,364	94,000	94,000
<b>Subtotal - Support Services</b>	<b>93,912,289</b>	<b>94,203,898</b>	<b>100,564,940</b>	<b>101,132,010</b>
3511 - EARLY CHILDHOOD PROGRAM	1,198,006	1,121,257	1,322,832	1,419,536
3512 - EARLY CHILDHOOD INSTRUCTION	2,091,288	2,099,538	2,155,803	2,448,370
3611 - HOMELESS AND OTHER DISADVANTAGED STUDENTS	196,480	878	-	-
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	105,544	13,789	-	-
3811 - CUSTODY AND CARE OF CHILDREN SERVICES	4,921,279	4,907,000	4,780,897	4,861,483
3911 - OTHER COMMUNITY SERVICES	-	531	9,666	9,916
3912 - PARENTAL INVOLVEMENT	963	1,585	8,773	8,772
<b>Subtotal - Community Services</b>	<b>8,513,560</b>	<b>8,144,578</b>	<b>8,277,971</b>	<b>8,748,078</b>
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	9,654,360	101	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	1,904,447	6,017,735	4,280,000	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	127,235	40,302,654	67,359,117	135,777,183
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	50,583	2,078,594	-	-
<b>Subtotal - Capital Outlay</b>	<b>11,736,625</b>	<b>48,399,084</b>	<b>71,639,117</b>	<b>135,777,183</b>
5111 - PRINCIPAL - BONDED INDEBTEDNESS	11,715,000	13,970,000	11,135,000	11,480,000
5131 - PRINCIPAL - LEASE PURCHASE AGREEMENT	-	1,398,199	1,455,097	1,661,627
5211 - INTEREST - BONDED INDEBTEDNESS	4,612,668	5,536,136	11,712,790	11,919,363
5221 - INTEREST - SHORT TERM LOANS	9,494	27,271	35,000	35,000
5231 - INTEREST - LEASE PURCHASE AGREEMENTS	313,663	227,167	390,207	183,543
5311 - FEES - BONDED INDEBTEDNESS	706,756	966,262	100,000	100,000
5321 - FEES - SHORT TERM LOANS	34,000	32,000	35,000	35,000
<b>Subtotal - Debt Service</b>	<b>17,391,581</b>	<b>22,157,035</b>	<b>24,863,094</b>	<b>25,414,533</b>
<b>Total Expenditures</b>	<b>\$ 251,401,210</b>	<b>\$ 288,529,882</b>	<b>\$ 330,158,306</b>	<b>\$ 397,327,077</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**

**Operating Funds: General and Subfunds, Teacher's, and Capital Projects Funds (No Bond Fund)**

Description	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Revised Budget	Budget
1111 - ELEMENTARY	\$ 35,233,772	\$ 40,053,106	\$ 42,392,785	\$ 44,268,098
1131 - MIDDLE	17,791,068	17,605,282	17,949,049	18,404,296
1151 - HIGH SCHOOL	20,722,730	20,182,840	22,948,529	20,956,752
1191 - SUMMER SCHOOL	549,006	1,154,685	2,159,467	2,269,418
1193 - ALTERNATIVE PROGRAMS	1,730,449	1,575,971	1,819,031	1,923,698
1195 - VIRTUAL INSTRUCTION	9,844,705	23,372	515,300	515,340
1211 - GIFTED AND TALENTED	1,869,456	1,861,970	1,896,153	1,916,188
1221 - SPECIAL EDUCATION AND RELATED SERVICES	18,447,175	18,305,839	19,510,338	19,936,496
1224 - PROPORTIONATE SHARE SERVICES	93,247	97,282	209,404	215,081
1251 - SUPPLEMENTAL INSTRUCTION	982,419	721,141	825,685	735,952
1271 - BILINGUAL	344,057	239,498	505,106	593,279
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	3,071,809	3,180,089	3,400,296	3,296,841
1321 - BUSINESS EDUCATION	441,262	417,042	392,357	431,615
1331 - FAMILY CONSUMER SCIENCES EDUCATION	1,317,830	1,393,797	1,421,708	1,519,809
1371 - TECHNOLOGY AND ENGINEERING EDUCATION	76,383	77,643	184,360	96,557
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	45,977	59,348	111,744	110,613
1411 - STUDENT ACTIVITIES	1,663,222	2,364,841	3,355,980	3,524,661
1421 - SCHOOL-SPONSORED ATHLETICS	2,645,379	3,037,661	2,290,771	2,542,284
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	308,109	670,356	100,000	100,000
1913 - TUITION TO PRIVATE AGENCIES	208,549	239,832	-	-
1921 - AREA CAREER CENTER FEES	424,128	500,837	772,500	811,125
1931 - TUITION FOR SPECIAL EDUCATION SERVICES TO DISTRICT	-	56,433	-	-
1933 - TUITION FOR SPECIAL EDUCATION SERVICES TO PRIVATE	2,036,423	1,804,082	2,052,622	2,087,169
<b>Subtotal - Instruction</b>	<b>119,847,154</b>	<b>115,622,945</b>	<b>124,813,184</b>	<b>126,255,274</b>
2113 - SOCIAL WORK SERVICES	2,148,063	2,234,263	2,531,756	2,670,462
2114 - PUPIL ACCOUNTING SERVICES	42,276	55,118	32,989	35,768
2122 - COUNSELING SERVICES	5,637,214	5,656,782	5,724,833	6,177,987
2125 - RECORD MAINTENANCE SERVICES	16,452	441	7,000	13,000
2134 - NURSING SERVICES	1,945,957	2,009,814	1,962,863	2,205,851
2139 - OTHER HEALTH SERVICES	4,082	-	-	-
2142 - PSYCHOLOGICAL SERVICES	718,872	618,523	643,560	648,586
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	4,798,622	4,953,360	5,281,648	5,576,676
2162 - OCCUPATIONAL THERAPY-RELATED SERVICE	1,496,680	1,576,636	1,724,851	1,610,213
2172 - PHYSICAL THERAPY-RELATED SERVICES	479,841	479,066	533,320	559,947
2182 - VISUALLY IMPAIRED / VISION SERVICES	404,268	442,863	407,261	450,244
2191 - OTHER SUPPORT SERVICES - STUDENTS	940,536	1,082,941	1,106,353	1,205,372
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	1,557,383	1,051,167	1,240,973	1,352,751
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	2,015,422	1,837,752	3,613,885	4,015,690
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	116,680	116,353	380,710	305,137
2214 - PROFESSIONAL DEVELOPMENT	289,191	371,109	408,087	389,346
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	14,397	7,239	21,851	19,703
2222 - SCHOOL LIBRARY SERVICES	2,255,174	2,276,015	2,302,495	2,476,999
2225 - INSTRUCTION RELATED TECHNOLOGY	-	587,647	1,022,795	1,044,641
2311 - BOARD OF EDUCATION SERVICES	229,998	1,109,553	1,295,978	1,323,184
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	684,391	598,407	1,403,490	732,461
2322 - COMMUNITY RELATIONS SERVICES	416,447	419,236	473,099	390,035
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	121,721	8,492	97,411	97,290
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	1,948,666	2,101,633	2,078,536	2,096,226
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	6,120,989	5,175,475	4,615,829	4,726,373
2411 - OFFICE OF THE PRINCIPAL SERVICES	11,511,529	11,533,623	11,817,560	12,256,385
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	663,269	702,658	566,056	683,180
2511 - BUSINESS SUPPORT SERVICE AREA DIRECTION	-	-	25,000	25,000
2521 - FISCAL SERVICE AREA DIRECTION	1,122,768	876,916	881,641	981,882
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	82,955	98,074	201,200	201,200
2524 - PAYROLL SERVICES	182,825	183,042	245,501	254,872
2525 - FINANCIAL ACCOUNTING SERVICES	400,252	348,066	353,644	383,833
2529 - OTHER FISCAL SERVICES	29,993	34,987	46,950	130,850
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA DI	2,021,325	1,744,052	2,612,567	1,889,016
2542 - CARE AND UPKEEP OF BUILDING SERVICES	12,650,678	12,763,132	15,929,956	16,601,998
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	956,183	799,745	895,949	1,181,263
2544 - CARE AND UPKEEP OF EQUIPMENT SERVICES	9,419	266,556	180,000	180,000
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	127,057	349,110	134,205	145,478
2546 - SECURITY SERVICES	249,762	959,524	1,125,934	1,224,788
2549 - OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES	149,206	152,134	160,517	176,564
2551 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	36,700	652,688	430,600	886,000
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORTATI	10,544,814	11,335,320	10,590,779	10,208,805

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**

**Operating Funds (General and Subfunds, Teacher's, and Capital Projects Funds) - Continued**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
2553 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS WI	\$ 209,290	\$ 218,977	\$ 200,000	\$ 225,000
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES FOR STUD	1,537,326	1,318,827	1,418,874	1,394,966
2558 - NON-ALLOWABLE TRANSPORTATION EXPENSE	150,128	596,486	1,000	-
2559 - EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION S	730,491	574,777	919,486	709,388
2561 - FOOD SERVICES AREA DIRECTION	5,558,738	1,699,368	6,324,186	356,227
2562 - FOOD PREPARATION AND DISPENSING SERVICES	221,202	6,818,306	443,584	6,636,390
2572 - PURCHASING SERVICES	5,809	151,875	414,545	300,000
2573 - WAREHOUSING AND DISTRIBUTING SERVICES	170,533	211,524	237,261	289,398
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	119,956	559,331	726,195	672,282
2611 - CENTRAL OFFICE SERVICE AREA DIRECTION	6,048,793	2,596,071	-	-
2641 - STAFF SERVICES AREA DIRECTION	509,405	572,945	623,666	660,863
2642 - RECRUITMENT AND PLACEMENT SERVICES	78,880	86,044	63,075	70,957
2643 - HUMAN RESOURCE SERVICES	321,849	300,827	304,147	329,215
2644 - PROFESSIONAL DEVELOPMENT FOR NON-INSTRUCTIONAL STA	5,907	8,482	61,770	65,919
2649 - OTHER STAFF SERVICES	22,771	28,369	39,790	39,786
2691 - OTHER SUPPORT SERVICES - CENTRAL	3,065,764	785,740	3,577,729	1,645,918
2911 - OTHER SUPPORTING SERVICES	-	54,364	94,000	94,000
<b>Subtotal - Support Services</b>	<b>93,898,897</b>	<b>94,151,822</b>	<b>100,558,940</b>	<b>101,025,366</b>
3511 - EARLY CHILDHOOD PROGRAM	1,198,006	1,121,257	1,322,832	1,419,536
3512 - EARLY CHILDHOOD INSTRUCTION	2,091,288	2,099,538	2,155,803	2,448,370
3611 - HOMELESS AND OTHER DISADVANTAGED STUDENT ACTIVITIE	196,480	878	-	-
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	105,544	13,789	-	-
3811 - CUSTODY AND CARE OF CHILDREN SERVICES	4,921,279	4,907,000	4,780,897	4,861,483
3911 - OTHER COMMUNITY SERVICES	-	531	9,666	9,916
3912 - PARENTAL INVOLVEMENT	963	1,585	8,773	8,772
<b>Subtotal - Community Services</b>	<b>8,513,560</b>	<b>8,144,578</b>	<b>8,277,971</b>	<b>8,748,078</b>
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES A	2,270,829	101	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	3,566	-	-	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	-	270,928	359,117	1,895,614
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	583	27,349	-	-
<b>Subtotal - Capital Outlay</b>	<b>2,274,979</b>	<b>298,379</b>	<b>359,117</b>	<b>1,895,614</b>
5131 - PRINCIPAL - LEASE PURCHASE AGREEMENT	-	1,398,199	1,455,097	1,661,627
5221 - INTEREST - SHORT TERM LOANS	9,494	27,271	35,000	35,000
5231 - INTEREST - LEASE PURCHASE AGREEMENTS	313,663	227,167	390,207	183,543
5321 - FEES - SHORT TERM LOANS	34,000	32,000	35,000	35,000
<b>Subtotal - Debt Service</b>	<b>357,157</b>	<b>1,684,636</b>	<b>1,915,304</b>	<b>1,915,170</b>
<b>Total Expenditures</b>	<b>\$ 224,891,747</b>	<b>\$ 219,902,360</b>	<b>\$ 235,924,516</b>	<b>\$ 239,839,501</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**  
**General Fund and Subfunds**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
1111 - ELEMENTARY	\$ 1,832,341	\$ 1,085,266	\$ 815,229	\$ 1,487,265
1131 - MIDDLE	637,496	408,478	227,674	273,733
1151 - HIGH SCHOOL	1,045,482	1,169,011	1,283,585	986,573
1191 - SUMMER SCHOOL	121,674	218,350	264,869	278,732
1193 - ALTERNATIVE PROGRAMS	331,827	214,449	365,270	407,776
1195 - VIRTUAL INSTRUCTION	47,980	-	500,000	500,000
1211 - GIFTED AND TALENTED	20,410	30,264	41,041	45,133
1221 - SPECIAL EDUCATION AND RELATED SERVICES	6,329,674	5,980,847	6,581,183	6,776,415
1224 - PROPORTIONATE SHARE SERVICES	668	669	20,826	20,601
1251 - SUPPLEMENTAL INSTRUCTION	626,655	420,647	377,884	381,741
1271 - BILINGUAL	338,264	233,243	342,449	430,663
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	1,191,122	1,304,426	1,422,855	1,299,480
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	493	13,699	58,594	57,590
1411 - STUDENT ACTIVITIES	1,389,779	2,062,448	3,108,539	3,253,674
1421 - SCHOOL-SPONSORED ATHLETICS	2,145,367	2,490,081	1,724,909	2,003,196
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	235,986	625,390	-	-
1913 - TUITION TO PRIVATE AGENCIES	208,549	239,832	-	-
<b>Subtotal - Instruction</b>	<b>16,503,768</b>	<b>16,497,100</b>	<b>17,134,906</b>	<b>18,202,571</b>
2113 - SOCIAL WORK SERVICES	2,148,063	2,234,263	2,531,756	2,670,462
2114 - PUPIL ACCOUNTING SERVICES	42,276	55,118	32,989	35,768
2122 - COUNSELING SERVICES	175,144	158,006	195,570	187,077
2125 - RECORD MAINTENANCE SERVICES	-	441	3,000	9,000
2134 - NURSING SERVICES	1,945,957	2,009,814	1,962,863	2,205,851
2139 - OTHER HEALTH SERVICES	2,773	-	-	-
2142 - PSYCHOLOGICAL SERVICES	65,206	56,510	56,800	42,150
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	861,801	1,025,871	1,109,990	1,179,881
2162 - OCCUPATIONAL THERAPY-RELATED SERVICE	1,496,680	1,576,636	1,724,851	1,610,213
2172 - PHYSICAL THERAPY-RELATED SERVICES	479,841	476,942	533,320	559,947
2182 - VISUALLY IMPAIRED / VISION SERVICES	78,764	86,346	47,424	65,188
2191 - OTHER SUPPORT SERVICES - STUDENTS	528,729	741,717	737,635	823,200
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	1,088,448	514,054	691,898	764,699
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	94,103	15,732	1,392,637	1,462,466
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	78,360	52,367	204,543	120,744
2214 - PROFESSIONAL DEVELOPMENT	39,258	99,051	86,340	62,121
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	9,943	5,442	12,718	10,218
2222 - SCHOOL LIBRARY SERVICES	399,801	399,138	419,918	437,492
2225 - INSTRUCTION RELATED TECHNOLOGY	-	290,825	752,795	710,250
2311 - BOARD OF EDUCATION SERVICES	229,998	1,109,553	1,295,978	1,323,184
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	96,062	105,887	820,123	142,073
2322 - COMMUNITY RELATIONS SERVICES	411,448	419,236	468,099	385,035
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	-	595	2,476	2,477
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	811,636	861,845	816,678	786,734
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	4,737,681	4,785,719	4,096,222	4,309,369
2411 - OFFICE OF THE PRINCIPAL SERVICES	2,813,787	2,813,520	2,976,738	3,179,769
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	69,018	78,156	82,250	82,458
2511 - BUSINESS SUPPORT SERVICE AREA DIRECTION	-	-	25,000	25,000
2521 - FISCAL SERVICE AREA DIRECTION	1,122,768	876,916	881,641	981,882
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	79,101	93,787	195,700	195,700
2524 - PAYROLL SERVICES	182,825	183,042	245,501	254,872
2525 - FINANCIAL ACCOUNTING SERVICES	400,252	348,066	353,644	383,833
2529 - OTHER FISCAL SERVICES	21,196	33,879	46,950	130,850
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA	1,849,748	1,406,943	1,746,997	1,821,349
2542 - CARE AND UPKEEP OF BUILDING SERVICES	12,391,767	12,581,904	15,235,121	15,554,998
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	941,029	651,103	895,949	975,763
2544 - CARE AND UPKEEP OF EQUIPMENT SERVICES	9,419	266,556	180,000	180,000
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	127,057	133,075	134,205	145,478
2546 - SECURITY SERVICES	249,762	935,489	1,088,934	1,162,788
2549 - OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES	149,206	152,134	160,517	176,564
2551 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	36,700	652,688	430,600	886,000
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORTATI	8,103,799	8,826,607	8,327,383	8,453,169
2553 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	209,290	218,977	200,000	225,000
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES	1,512,813	1,318,827	1,383,491	1,323,007
2558 - NON-ALLOWABLE TRANSPORTATION EXPENSE	150,128	596,486	1,000	-
2559 - EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION	730,491	574,777	919,486	709,388
2561 - FOOD SERVICES AREA DIRECTION	5,527,606	1,699,368	6,324,186	356,227
2562 - FOOD PREPARATION AND DISPENSING SERVICES	221,202	6,532,644	443,584	6,606,390



**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**  
**General Fund and Subfunds**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
2572 - PURCHASING SERVICES	\$ 1,470	\$ 134,838	\$ 293,877	\$ 300,000
2573 - WAREHOUSING AND DISTRIBUTING SERVICES	170,533	211,524	237,261	289,398
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	119,956	548,955	719,165	665,252
2611 - CENTRAL OFFICE SERVICE AREA DIRECTION	6,048,793	2,596,071	-	-
2641 - STAFF SERVICES AREA DIRECTION	509,302	572,945	623,666	660,863
2642 - RECRUITMENT AND PLACEMENT SERVICES	78,880	86,044	63,075	70,957
2643 - HUMAN RESOURCE SERVICES	321,849	300,827	304,147	329,215
2644 - PROFESSIONAL DEVELOPMENT FOR NON-INSTRUCTIONAL	5,907	8,482	61,770	65,919
2649 - OTHER STAFF SERVICES	22,771	28,369	39,790	39,786
2691 - OTHER SUPPORT SERVICES - CENTRAL	3,104,324	740,867	3,018,934	1,278,720
2911 - OTHER SUPPORTING SERVICES	-	54,364	94,000	94,000
<b>Subtotal - Support Services</b>	<b>63,104,723</b>	<b>63,339,335</b>	<b>67,731,185</b>	<b>67,510,192</b>
3511 - EARLY CHILDHOOD PROGRAM	1,082,161	1,021,214	1,303,911	1,306,161
3512 - EARLY CHILDHOOD INSTRUCTION	2,091,288	2,099,538	2,155,803	2,448,370
3611 - HOMELESS AND OTHER DISADVANTAGED STUDENT ACTIVITIES	196,480	878	-	-
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	92,545	13,789	-	-
3811 - CUSTODY AND CARE OF CHILDREN SERVICES	4,921,279	4,907,000	4,780,897	4,861,483
3911 - OTHER COMMUNITY SERVICES	-	531	9,666	9,916
3912 - PARENTAL INVOLVEMENT	963	1,585	8,773	8,772
<b>Subtotal - Community Services</b>	<b>8,384,716</b>	<b>8,044,535</b>	<b>8,259,050</b>	<b>8,634,703</b>
5221 - INTEREST - SHORT TERM LOANS	3,960	-	-	-
5321 - FEES - SHORT TERM LOANS	34,000	-	-	-
<b>Subtotal - Debt Service</b>	<b>37,960</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 88,031,168</b>	<b>\$ 87,880,969</b>	<b>\$ 93,125,140</b>	<b>\$ 94,347,467</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**  
**Teacher's Fund**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
1111 - ELEMENTARY	\$ 33,401,431	\$ 38,967,841	\$ 41,577,556	\$ 42,780,834
1131 - MIDDLE	17,150,965	17,192,025	17,718,375	18,129,063
1151 - HIGH SCHOOL	19,634,434	18,980,713	21,621,285	19,920,559
1191 - SUMMER SCHOOL	427,332	936,335	1,869,598	1,960,686
1193 - ALTERNATIVE PROGRAMS	1,398,622	1,355,372	1,453,761	1,515,922
1195 - VIRTUAL INSTRUCTION	9,796,726	23,372	15,300	15,340
1211 - GIFTED AND TALENTED	1,849,046	1,831,706	1,841,122	1,871,055
1221 - SPECIAL EDUCATION AND RELATED SERVICES	12,114,506	12,322,946	12,903,571	13,127,276
1224 - PROPORTIONATE SHARE SERVICES	92,578	96,613	188,578	194,480
1251 - SUPPLEMENTAL INSTRUCTION	351,704	300,494	447,801	354,212
1271 - BILINGUAL	5,792	6,254	162,657	162,616
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	1,880,688	1,875,663	1,963,441	1,990,861
1321 - BUSINESS EDUCATION	441,262	417,042	392,357	431,615
1331 - FAMILY CONSUMER SCIENCES EDUCATION	1,317,830	1,393,797	1,421,708	1,519,809
1371 - TECHNOLOGY AND ENGINEERING EDUCATION	76,383	77,643	184,360	96,557
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	45,484	45,648	53,150	53,023
1411 - STUDENT ACTIVITIES	224,095	233,422	247,441	270,988
1421 - SCHOOL-SPONSORED ATHLETICS	474,846	491,363	534,084	539,089
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	72,123	44,966	100,000	100,000
1921 - AREA CAREER CENTER FEES	424,128	500,837	772,500	811,125
1931 - TUITION FOR SPECIAL EDUCATION SERVICES TO DISTRICT	-	56,433	-	-
1933 - TUITION FOR SPECIAL EDUCATION SERVICES TO PRIVATE	2,036,423	1,804,082	2,052,622	2,087,169
<b>Subtotal - Instruction</b>	<b>103,216,396</b>	<b>98,954,567</b>	<b>107,521,267</b>	<b>107,932,278</b>
2122 - COUNSELING SERVICES	5,462,070	5,498,776	5,529,263	5,990,910
2142 - PSYCHOLOGICAL SERVICES	653,666	562,013	586,760	606,436
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	3,936,820	3,927,489	4,171,658	4,396,795
2182 - VISUALLY IMPAIRED / VISION SERVICES	323,297	342,804	351,837	377,057
2191 - OTHER SUPPORT SERVICES - STUDENTS	411,807	341,224	368,718	382,173
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	468,934	537,113	549,075	588,053
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	1,921,319	1,822,020	2,221,248	2,553,224
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	38,320	63,986	176,167	184,393
2214 - PROFESSIONAL DEVELOPMENT	249,932	272,059	321,747	327,225
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	4,453	1,797	9,134	9,485
2222 - SCHOOL LIBRARY SERVICES	1,855,373	1,876,877	1,882,577	2,039,507
2225 - INSTRUCTION RELATED TECHNOLOGY	-	69,804	-	64,391
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	588,329	492,520	583,367	590,388
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	121,721	7,897	94,935	94,813
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	1,137,030	1,239,788	1,261,858	1,309,492
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	23,969	29,476	22,607	22,004
2411 - OFFICE OF THE PRINCIPAL SERVICES	8,697,742	8,720,103	8,840,822	9,076,616
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	594,251	624,502	483,806	600,722
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	2,549	4,287	2,500	2,500
2641 - STAFF SERVICES AREA DIRECTION	102	-	-	-
2691 - OTHER SUPPORT SERVICES - CENTRAL	(38,559)	22,012	558,795	367,198
<b>Subtotal - Support Services</b>	<b>26,453,125</b>	<b>26,456,547</b>	<b>28,016,874</b>	<b>29,583,381</b>
3511 - EARLY CHILDHOOD PROGRAM	112,207	98,259	14,921	109,375
<b>Subtotal - Community Services</b>	<b>112,207</b>	<b>98,259</b>	<b>14,921</b>	<b>109,375</b>
5221 - INTEREST - SHORT TERM LOANS	5,534	27,271	35,000	35,000
5321 - FEES - SHORT TERM LOANS	-	32,000	35,000	35,000
<b>Subtotal - Debt Service</b>	<b>5,534</b>	<b>59,271</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Expenditures</b>	<b>\$ 129,787,262</b>	<b>\$ 125,568,644</b>	<b>\$ 135,623,062</b>	<b>\$ 137,695,034</b>

Francis Howell School District  
Historical Summary of Expenditures by Function  
2020-2021 through 2023-2024  
Debt Service Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>Subtotal - Support Services</b>	-	-	5,000	5,000
5111 - PRINCIPAL - BONDED INDEBTEDNESS	11,715,000	13,970,000	11,135,000	11,480,000
5211 - INTEREST - BONDED INDEBTEDNESS	4,612,668	5,536,136	11,712,790	11,919,363
5311 - FEES - BONDED INDEBTEDNESS	16,121	98,993	100,000	100,000
<b>Subtotal - Debt Service</b>	16,343,789	19,605,130	22,947,790	23,499,363
<b>Total Expenditures</b>	<b>\$ 16,343,789</b>	<b>\$ 19,605,130</b>	<b>\$ 22,952,790</b>	<b>\$ 23,504,363</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2020-2021 through 2023-2024**  
**Capital Projects Fund**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
1131 - MIDDLE	\$ 2,607	\$ 4,780	\$ 3,000	\$ 1,500
1151 - HIGH SCHOOL	42,814	33,116	43,659	49,620
1191 - SUMMER SCHOOL	-	-	25,000	30,000
1193 - ALTERNATIVE PROGRAMS	-	6,149	-	-
1211 - GIFTED AND TALENTED	-	-	13,990	-
1221 - SPECIAL EDUCATION AND RELATED SERVICES	2,995	2,046	25,584	32,805
1251 - SUPPLEMENTAL INSTRUCTION	4,060	-	-	-
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	-	-	14,000	6,500
1411 - STUDENT ACTIVITIES	49,348	68,971	-	-
1421 - SCHOOL-SPONSORED ATHLETICS	25,166	56,216	31,778	-
<b>Subtotal - Instruction</b>	<b>126,990</b>	<b>171,278</b>	<b>157,011</b>	<b>120,425</b>
2125 - RECORD MAINTENANCE SERVICES	16,452	-	4,000	4,000
2139 - OTHER HEALTH SERVICES	1,309	-	-	-
2172 - PHYSICAL THERAPY-RELATED SERVICES	-	2,124	-	-
2182 - VISUALLY IMPAIRED / VISION SERVICES	2,207	13,713	8,000	8,000
2225 - INSTRUCTION RELATED TECHNOLOGY	-	227,018	270,000	270,000
2322 - COMMUNITY RELATIONS SERVICES	4,999	-	5,000	5,000
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	1,359,339	360,280	497,000	395,000
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	1,305	-	3,000	3,000
2529 - OTHER FISCAL SERVICES	8,797	1,109	-	-
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA	171,577	337,109	865,570	67,667
2542 - CARE AND UPKEEP OF BUILDING SERVICES	258,912	181,227	694,835	1,047,000
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	15,153	148,642	-	205,500
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	-	216,035	-	-
2546 - SECURITY SERVICES	-	24,035	37,000	62,000
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORT	2,441,014	2,508,713	2,263,396	1,755,636
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES	24,514	-	35,383	71,959
2561 - FOOD SERVICES AREA DIRECTION	31,132	-	-	-
2562 - FOOD PREPARATION AND DISPENSING SERVICES	-	285,662	-	30,000
2572 - PURCHASING SERVICES	4,338	17,037	120,668	-
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	-	10,377	7,030	7,030
2691 - OTHER SUPPORT SERVICES - CENTRAL	-	22,860	-	-
<b>Subtotal - Support Services</b>	<b>4,341,049</b>	<b>4,355,940</b>	<b>4,810,882</b>	<b>3,931,792</b>
3511 - EARLY CHILDHOOD PROGRAM	3,638	1,784	4,000	4,000
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	12,999	-	-	-
<b>Subtotal - Community Services</b>	<b>16,637</b>	<b>1,784</b>	<b>4,000</b>	<b>4,000</b>
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	2,270,829	101	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	3,566	-	-	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	-	270,928	359,117	1,895,614
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	583	27,349	-	-
<b>Subtotal - Capital Outlay</b>	<b>2,274,979</b>	<b>298,379</b>	<b>359,117</b>	<b>1,895,614</b>
5131 - PRINCIPAL - LEASE PURCHASE AGREEMENT	-	1,398,199	1,455,097	1,661,627
5231 - INTEREST - LEASE PURCHASE AGREEMENTS	313,663	227,167	390,207	183,543
<b>Subtotal - Debt Service</b>	<b>313,663</b>	<b>1,625,365</b>	<b>1,845,304</b>	<b>1,845,170</b>
<b>Total Expenditures</b>	<b>\$ 7,073,317</b>	<b>\$ 6,452,746</b>	<b>\$ 7,176,314</b>	<b>\$ 7,797,001</b>

Francis Howell School District  
Historical Summary of Expenditures by Function  
2020-2021 through 2023-2024  
Bond Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
1421 - SCHOOL-SPONSORED ATHLETICS	\$ -	\$ 2,343	\$ -	\$ -
<b>Subtotal - Instruction</b>	-	2,343	-	-
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	-	32,613	-	73,955
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	-	-	1,000	500
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE	-	-	-	27,189
2542 - CARE AND UPKEEP OF BUILDING SERVICES	340	560	-	-
2546 - SECURITY SERVICES	-	18,903	-	-
2572 - PURCHASING SERVICES	13,051	-	-	-
<b>Subtotal - Support Services</b>	13,391	52,076	1,000	101,644
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	7,383,531	-	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	1,900,881	6,017,735	4,280,000	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	127,235	40,031,726	67,000,000	133,881,569
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	50,000	2,051,244	-	-
<b>Subtotal - Capital Outlay</b>	9,461,647	48,100,705	71,280,000	133,881,569
5311 - FEES - BONDED INDEBTEDNESS	690,635	867,269	-	-
<b>Subtotal - Debt Service</b>	690,635	867,269	-	-
<b>Total Expenditures</b>	<b>\$ 10,165,673</b>	<b>\$ 49,022,393</b>	<b>\$ 71,281,000</b>	<b>\$ 133,983,213</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Object**  
**2020-2021 through 2023-2024**

**All Funds: General (all subfunds), Teacher's, Debt Service, Capital Projects, and Bond Funds**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
6111 - REGULAR SALARIES	\$ 86,868,751	\$ 84,710,672	\$ 87,706,540	\$ 90,431,003
6112 - CERTIFICATED ADMINISTRATORS	9,479,146	9,415,765	9,444,147	9,746,815
6121 - SUBSTITUTE SALARIES	1,869,079	2,130,703	1,810,373	1,925,810
6122 - OTHER PART-TIME SALARIES	230,888	154,529	313,500	330,452
6131 - SUPPLEMENTAL PAY	742,926	911,113	1,814,692	1,950,634
6134 - FHSD CERTIFICATED STIPENDS	117,086	-	-	-
6141 - CERTIFICATED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	138,612	186,292	110,000	110,000
6151 - CLASSIFIED SALARIES - REGULAR	27,660,044	27,504,174	27,561,325	29,129,942
6152 - INSTRUCTIONAL AIDE SALARIES	7,386,281	7,286,271	8,316,733	8,542,553
6153 - CLASSIFIED SUBSTITUTE SALARIES	547,357	696,217	792,226	792,226
6161 - CLASSIFIED SALARIES - PART TIME	794,132	1,115,278	1,776,525	1,830,175
6171 - CLASSIFIED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	357,916	398,476	208,500	209,250
<b>Subtotal - Salaries</b>	<b>136,192,218</b>	<b>134,509,489</b>	<b>139,854,561</b>	<b>144,998,862</b>
6211 - TEACHERS' RETIREMENT	15,873,951	13,189,392	17,867,463	16,818,039
6221 - NON-TEACHER RETIREMENT	2,633,136	2,347,595	3,416,787	3,179,916
6231 - OLD AGE, SURVIVORS AND DISABILITY INSURANCE (OASDI)	2,300,937	2,338,579	2,461,237	2,704,804
6232 - MEDICARE	1,891,759	1,869,276	1,936,309	2,027,595
6241 - EMPLOYEE INSURANCE	26,292,796	22,537,490	24,403,898	23,802,615
6261 - WORKERS' COMPENSATION INSURANCE	1,102,747	887,372	1,031,636	1,108,761
6271 - UNEMPLOYMENT COMPENSATION	88,295	-	20,000	40,000
6291 - OTHER EMPLOYER-PROVIDED BENEFITS	374,368	358,844	365,730	276,836
<b>Subtotal - Benefits</b>	<b>50,557,988</b>	<b>43,528,548</b>	<b>51,503,060</b>	<b>49,958,567</b>
6311 - PURCHASED INSTRUCTIONAL SERVICES	3,161,580	3,677,561	3,729,797	3,849,569
6312 - INSTRUCTIONAL PROGRAM IMPROVEMENT SERVICES	99,165	64,257	288,948	156,871
6315 - AUDIT SERVICES	43,176	41,890	41,750	41,750
6316 - DATA PROCESSING AND TECHNOLOGY RELATED SERVICES	12,434	23,787	34,821	34,821
6317 - LEGAL SERVICES	110,243	96,627	74,800	77,300
6318 - ELECTION SERVICES	47,973	30,816	130,000	130,000
6319 - OTHER PROFESSIONAL SERVICES	1,649,390	1,720,713	1,575,191	1,795,014
6332 - REPAIRS AND MAINTENANCE	1,550,955	1,443,023	1,980,573	1,890,554
6333 - RENTAL	213,362	453,307	230,021	236,928
6334 - RENTALS - EQUIPMENT	360,987	346,860	345,755	354,880
6335 - WATER AND SEWER	334,353	373,885	416,741	424,994
6336 - TRASH REMOVAL	150,090	195,890	238,475	233,827
6337 - TECHNOLOGY RELATED REPAIRS AND MAINTENANCE	1,787,122	1,936,398	2,122,820	2,236,648
6341 - CONTRACTED PUPIL TRANSPORTATION TO AND FROM SCHOOL	431,747	873,308	548,000	1,026,000
6342 - OTHER CONTRACTED PUPIL TRANSPORTATION - NON-ROUTE	14,109	61,200	277,600	279,100
6343 - TRAVEL	58,267	128,752	600,915	627,894
6349 - OTHER TRANSPORTATION SERVICES	502	204	1,000	1,000
6351 - PROPERTY INSURANCE	786,996	808,357	940,977	955,443
6352 - LIABILITY INSURANCE	970,022	997,034	1,124,853	1,147,870
6353 - FIDELITY BOND PREMIUM	92	90	100	100
6361 - COMMUNICATION	411,586	487,098	474,765	517,519
6362 - ADVERTISING	11,216	9,918	21,525	19,175
6363 - PRINTING AND BINDING	50,589	20,866	20,000	23,000
6371 - DUES AND MEMBERSHIPS	156,325	217,362	296,761	265,683
6391 - OTHER PURCHASED SERVICES	6,776,058	9,298,064	7,040,482	6,980,798
6398 - OTHER EXPENSES	319,181	368,328	608,316	468,779
<b>Subtotal - Purchased Services</b>	<b>19,507,519</b>	<b>23,675,593</b>	<b>23,164,985</b>	<b>23,775,517</b>
6411 - GENERAL SUPPLIES	5,596,103	5,093,868	7,171,178	7,138,821
6412 - SUPPLIES-TECHNOLOGY RELATED	1,942,914	1,742,256	1,409,718	998,900
6431 - TEXTBOOKS	212,188	137,289	518,414	194,603
6441 - LIBRARY BOOKS	113,315	104,604	168,000	132,002
6451 - RESOURCE MATERIALS	2,088	41,534	-	-
6481 - ELECTRIC	2,516,206	2,717,468	3,215,108	3,276,764
6482 - GAS - NATURAL	359,340	498,672	555,599	565,178
6486 - GASOLINE / DIESEL	763,712	1,316,481	1,070,000	885,000
6491 - OTHER SUPPLIES AND MATERIALS	26,042	25,100	24,780	24,988
<b>Subtotal - Supplies</b>	<b>11,531,907</b>	<b>11,677,273</b>	<b>14,132,796</b>	<b>13,216,255</b>



Francis Howell School District  
Historical Summary of Expenditures by Object  
2020-2021 through 2023-2024

All Funds: General (all subfunds), Teacher's, Debt Service, Capital Projects, and Bond Funds - Continued

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
6521 - BUILDINGS	\$ 9,538,425	\$ 45,963,386	\$ 71,960,500	\$ 135,238,125
6531 - IMPROVEMENTS OTHER THAN BUILDINGS	1,281,165	2,653,649	164,152	1,484,058
6541 - REGULAR EQUIPMENT	915,369	925,333	1,351,090	418,886
6542 - EQUIPMENT - CLASSROOM INSTRUCTIONAL APPARATUS	1,453,723	88,814	378,675	366,225
6543 - TECHNOLOGY-RELATED HARDWARE	364,592	314,695	317,000	348,955
6544 - TECHNOLOGY SOFTWARE	132,085	307,615	186,000	124,000
6551 - VEHICLES - EXCEPT SCHOOL BUSES	90,024	216,035	110,614	225,500
6552 - PUPIL TRANSPORTATION VEHICLES - SCHOOL BUSES	2,394,614	2,499,818	2,171,779	1,757,595
6591 - OTHER CAPITAL OUTLAY	50,000	12,600	-	-
<b>Subtotal - Capital Outlay</b>	<b>16,219,996</b>	<b>52,981,945</b>	<b>76,639,810</b>	<b>139,963,344</b>
6611 - PRINCIPAL - BONDED INDEBTEDNESS	11,715,000	13,970,000	11,135,000	11,480,000
6613 - PRINCIPAL - LEASE PURCHASE AGREEMENTS	-	1,398,199	1,455,097	1,661,627
6621 - INTEREST - BONDED INDEBTEDNESS	4,612,668	5,536,136	11,712,790	11,919,363
6622 - INTEREST - SHORT TERM LOANS	9,494	27,271	35,000	35,000
6623 - INTEREST - LEASE PURCHASE AGREEMENTS	313,663	227,167	390,207	183,543
6631 - FEES - BONDED INDEBTEDNESS	706,756	966,262	100,000	100,000
6632 - FEES - SHORT TERM LOANS	34,000	32,000	35,000	35,000
<b>Subtotal - Debt Service</b>	<b>17,391,581</b>	<b>22,157,035</b>	<b>24,863,094</b>	<b>25,414,533</b>
<b>Total Expenditures</b>	<b>\$ 251,401,210</b>	<b>\$ 288,529,882</b>	<b>\$ 330,158,306</b>	<b>\$ 397,327,077</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Object**  
**2020-2021 through 2023-2024**  
**Operating Funds: General (all subfunds), Teacher's, and Capital Projects**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
6111 - REGULAR SALARIES	\$ 86,868,751	\$ 84,710,672	\$ 87,706,540	\$ 90,431,003
6112 - CERTIFICATED ADMINISTRATORS	9,479,146	9,415,765	9,444,147	9,746,815
6121 - SUBSTITUTE SALARIES	1,869,079	2,130,703	1,810,373	1,925,810
6122 - OTHER PART-TIME SALARIES	230,888	154,529	313,500	330,452
6131 - SUPPLEMENTAL PAY	742,926	911,113	1,814,692	1,950,634
6134 - FHSD CERTIFICATED STIPENDS	117,086	-	-	-
6141 - CERTIFICATED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	138,612	186,292	110,000	110,000
6151 - CLASSIFIED SALARIES - REGULAR	27,660,044	27,504,174	27,561,325	29,129,942
6152 - INSTRUCTIONAL AIDE SALARIES	7,386,281	7,286,271	8,316,733	8,542,553
6153 - CLASSIFIED SUBSTITUTE SALARIES	547,357	696,217	792,226	792,226
6161 - CLASSIFIED SALARIES - PART TIME	794,132	1,115,278	1,776,525	1,830,175
6171 - CLASSIFIED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	357,916	398,476	208,500	209,250
<b>Subtotal - Salaries</b>	<b>136,192,218</b>	<b>134,509,489</b>	<b>139,854,561</b>	<b>144,998,862</b>
6211 - TEACHERS' RETIREMENT	15,873,951	13,189,392	17,867,463	16,818,039
6221 - NON-TEACHER RETIREMENT	2,633,136	2,347,595	3,416,787	3,179,916
6231 - OLD AGE, SURVIVORS AND DISABILITY INSURANCE (OASDI)	2,300,937	2,338,579	2,461,237	2,704,804
6232 - MEDICARE	1,891,759	1,869,276	1,936,309	2,027,595
6241 - EMPLOYEE INSURANCE	26,292,796	22,537,490	24,403,898	23,802,615
6261 - WORKERS' COMPENSATION INSURANCE	1,102,747	887,372	1,031,636	1,108,761
6271 - UNEMPLOYMENT COMPENSATION	88,295	-	20,000	40,000
6291 - OTHER EMPLOYER-PROVIDED BENEFITS	374,368	358,844	365,730	276,836
<b>Subtotal - Benefits</b>	<b>50,557,988</b>	<b>43,528,548</b>	<b>51,503,060</b>	<b>49,958,567</b>
6311 - PURCHASED INSTRUCTIONAL SERVICES	3,161,580	3,677,561	3,729,797	3,849,569
6312 - INSTRUCTIONAL PROGRAM IMPROVEMENT SERVICES	99,165	64,257	288,948	156,871
6315 - AUDIT SERVICES	43,176	41,890	41,750	41,750
6316 - DATA PROCESSING AND TECHNOLOGY RELATED SERVICES	12,434	23,787	34,821	34,821
6317 - LEGAL SERVICES	110,243	96,627	74,800	77,300
6318 - ELECTION SERVICES	47,973	30,816	130,000	130,000
6319 - OTHER PROFESSIONAL SERVICES	1,649,390	1,720,713	1,575,191	1,795,014
6332 - REPAIRS AND MAINTENANCE	1,550,955	1,443,023	1,980,573	1,890,554
6333 - RENTAL	213,362	453,307	230,021	236,928
6334 - RENTALS - EQUIPMENT	360,987	346,860	345,755	354,880
6335 - WATER AND SEWER	334,353	373,885	416,741	424,994
6336 - TRASH REMOVAL	150,090	195,890	238,475	233,827
6337 - TECHNOLOGY RELATED REPAIRS AND MAINTENANCE	1,787,122	1,936,398	2,122,820	2,236,648
6341 - CONTRACTED PUPIL TRANSPORTATION TO AND FROM SCHOOL	431,747	873,308	548,000	1,026,000
6342 - OTHER CONTRACTED PUPIL TRANSPORTATION - NON-ROUTE	14,109	61,200	277,600	279,100
6343 - TRAVEL	58,267	128,752	600,915	627,894
6349 - OTHER TRANSPORTATION SERVICES	502	204	1,000	1,000
6351 - PROPERTY INSURANCE	786,996	808,357	940,977	955,443
6352 - LIABILITY INSURANCE	970,022	997,034	1,124,853	1,147,870
6353 - FIDELITY BOND PREMIUM	92	90	100	100
6361 - COMMUNICATION	411,586	487,098	474,765	517,519
6362 - ADVERTISING	11,216	9,918	21,525	19,175
6363 - PRINTING AND BINDING	50,589	20,866	20,000	23,000
6371 - DUES AND MEMBERSHIPS	156,325	217,362	296,761	265,683
6391 - OTHER PURCHASED SERVICES	6,776,058	9,298,064	7,040,482	6,980,798
6398 - OTHER EXPENSES	305,789	367,768	602,316	463,279
<b>Subtotal - Purchased Services</b>	<b>19,494,127</b>	<b>23,675,033</b>	<b>23,158,985</b>	<b>23,770,017</b>
6411 - GENERAL SUPPLIES	5,596,103	5,093,868	7,171,178	7,138,821
6412 - SUPPLIES-TECHNOLOGY RELATED	1,942,914	1,742,256	1,409,718	998,900
6431 - TEXTBOOKS	212,188	137,289	518,414	194,603
6441 - LIBRARY BOOKS	113,315	104,604	168,000	132,002
6451 - RESOURCE MATERIALS	2,088	41,534	-	-
6481 - ELECTRIC	2,516,206	2,717,468	3,215,108	3,276,764
6482 - GAS - NATURAL	359,340	498,672	555,599	565,178
6486 - GASOLINE / DIESEL	763,712	1,316,481	1,070,000	885,000
6491 - OTHER SUPPLIES AND MATERIALS	26,042	25,100	24,780	24,988
<b>Subtotal - Supplies</b>	<b>11,531,907</b>	<b>11,677,273</b>	<b>14,132,796</b>	<b>13,216,255</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Object**  
**2020-2021 through 2023-2024**

**Operating Funds: General (all subfunds), Teacher's, and Capital Projects**

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
6521 - BUILDINGS	\$ 734,563	\$ 105,279	\$ 680,500	\$ 1,860,500
6531 - IMPROVEMENTS OTHER THAN BUILDINGS	751,155	393,173	164,152	980,114
6541 - REGULAR EQUIPMENT	837,594	921,965	1,351,090	391,697
6542 - EQUIPMENT - CLASSROOM INSTRUCTIONAL APPARATUS	1,453,723	88,814	378,675	366,225
6543 - TECHNOLOGY-RELATED HARDWARE	364,592	282,082	317,000	275,000
6544 - TECHNOLOGY SOFTWARE	132,085	307,615	186,000	124,000
6551 - VEHICLES - EXCEPT SCHOOL BUSES	90,024	216,035	110,614	225,500
6552 - PUPIL TRANSPORTATION VEHICLES - SCHOOL BUSES	2,394,614	2,499,818	2,171,779	1,757,595
6591 - OTHER CAPITAL OUTLAY	-	12,600	-	-
<b>Subtotal - Capital Outlay</b>	<b>6,758,350</b>	<b>4,827,381</b>	<b>5,359,810</b>	<b>5,980,631</b>
6611 - PRINCIPAL - BONDED INDEBTEDNESS	-	-	-	-
6613 - PRINCIPAL - LEASE PURCHASE AGREEMENTS	-	1,398,199	1,455,097	1,661,627
6621 - INTEREST - BONDED INDEBTEDNESS	-	-	-	-
6622 - INTEREST - SHORT TERM LOANS	9,494	27,271	35,000	35,000
6623 - INTEREST - LEASE PURCHASE AGREEMENTS	313,663	227,167	390,207	183,543
6631 - FEES - BONDED INDEBTEDNESS	-	-	-	-
6632 - FEES - SHORT TERM LOANS	-	-	-	-
<b>Subtotal - Debt Service</b>	<b>323,157</b>	<b>1,652,636</b>	<b>1,880,304</b>	<b>1,880,170</b>
<b>Total Expenditures</b>	<b>\$ 224,857,747</b>	<b>\$ 219,870,360</b>	<b>\$ 235,889,516</b>	<b>\$ 239,804,501</b>

**Francis Howell School District**  
**Fiduciary Funds Budgeted Revenues and Expenditures**  
**2021-2022 through 2023-2024**  
**Self-Insurance Funds**

	<u>2021-2022 Actual</u>	<u>2022-2023 Revised Budget</u>	<u>2023-2024 Budget</u>
<b>Revenues</b>			-
Premiums	25,275,980	23,274,267	25,000,000
Other Revenue	5,225,095	3,556,599	4,000,000
<b>Total</b>	<u>30,501,075</u>	<u>26,830,866</u>	<u>29,000,000</u>
<b>Expenses</b>			
Insurance Claims	24,078,317	26,678,874	26,000,000
Other Expenses	3,567,035	2,267,625	3,000,000
<b>Total</b>	<u>27,645,352</u>	<u>28,946,499</u>	<u>29,000,000</u>
<b>Deficit/Surplus</b>	2,855,723	(2,115,633)	-
<b>Beginning Fiduciary Fund Balance</b>	7,089,307	7,089,307	7,829,397
<b>Ending Fiduciary Fund Balance</b>	<u><u>9,945,030</u></u>	<u><u>4,973,674</u></u>	<u><u>7,829,397</u></u>