



Fiscal Year

**2024 - 2025**

# **ANNUAL BUDGET**

Francis Howell R-III School District

[www.fhdschools.org](http://www.fhdschools.org) | O'Fallon, Missouri 63368

Francis Howell  
School District



LEARNING TOGETHER

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



**LEARNING TOGETHER**



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2024-2025 ANNUAL BUDGET

June 6, 2024

To the Board of Education,

The annual budget recommendation for the 2024-2025 fiscal year is presented for your consideration. Leaders and staff have worked to develop this budget to meet continuing needs of students and staff, while providing a financially sustainable future.

A new budget development process was deployed this year where leaders engaged in reviewing existing expenditure allocations to identify potential reductions, and that work will continue during the 2024-2025 fiscal year. We are steadfast in our 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 will continue reviewing resource utilization, identifying opportunities for attaining our goals in the most efficient and effective way possible, and providing transparent data to the you and the greater community to accurately reflect our financial trajectory.

The Francis Howell School District is fortunate to have engaged parents, committed staff, and talented students who will someday change the world. We have so much to celebrate, and we must continue to seek opportunities for improvement.

Thank you for the collaborative, student-focused manner in which you each volunteer your time to care for students, teachers, and staff.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kenneth Roumpos', is positioned below the word 'Sincerely,'.

Kenneth Roumpos, Ed.D.  
Superintendent of Schools

District Administration Building  
801 Corporate Centre Drive  
O'Fallon, MO 63368  
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# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2024-2025 ANNUAL BUDGET

### EXECUTIVE SUMMARY

The fiscal year 2024-2025 (FY25) 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. Monthly 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 2024-2025 budget recommendation includes total governmental fund expenditures of \$295,987,162 and revenues of \$280,957,257. A balanced operating budget for the General and Teacher fund combined is presented with expenditures totaling \$245,961,548 and revenues totaling \$249,786,061. A transfer of operating funds to the regular Capital Projects Fund in the amount of \$5 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 2024-2025 budget is estimated at 28.35 percent. The operating fund balance change decrease is currently estimated at \$1,175,486 for the General and Teacher fund combined, inclusive of the \$5,000,000 transfer to the Capital Projects Fund. The following chart shows the fund balance trajectory based on the assumptions for primary revenue and primary



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expenditures indicated through fiscal year 2027-2028. Based on current year expenditure estimates, plus assumptions for FY25 through FY28, the fund balance and resulting fund balance percentage is expected to decline. 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.

GENERAL FUND AND TEACHER'S FUND						
	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 PROJECTION	2025-2026 PROJECTION	2026-2027 PROJECTION	2027-2028 PROJECTION
<b>Revenues</b>						
Local	160,348,125	169,238,515	171,911,696	174,434,802	176,997,811	180,919,214
County	2,622,771	2,651,444	2,763,046	2,763,046	2,763,046	2,763,046
State	63,905,868	61,453,921	65,433,899	67,422,346	67,422,346	67,422,346
Federal	18,036,898	14,051,285	9,062,421	9,062,421	9,062,421	9,062,421
Other	713,279	615,000	615,000	615,000	615,000	615,000
<b>Total</b>	<b>245,626,941</b>	<b>248,010,165</b>	<b>249,786,062</b>	<b>254,297,615</b>	<b>256,860,623</b>	<b>260,782,027</b>
<b>Expenses</b>						
Salaries	137,698,359	145,324,132	151,517,151	156,820,251	163,093,061	169,616,784
Benefits	49,821,466	49,944,164	54,259,919	56,315,633	57,980,761	59,090,847
Purchased Services	22,393,642	24,569,293	25,743,029	25,743,029	25,743,029	25,743,029
Supplies	12,871,557	13,751,831	14,409,649	14,409,649	14,409,649	14,409,649
Capital Expenditures	-	31,800	31,800	31,800	31,800	31,800
Debt Service	-	-	-	-	-	-
<b>Total</b>	<b>222,785,024</b>	<b>233,621,220</b>	<b>245,961,548</b>	<b>253,320,362</b>	<b>261,258,301</b>	<b>268,892,109</b>
<b>Deficit/Surplus</b>	<b>22,841,917</b>	<b>14,388,945</b>	<b>3,824,514</b>	<b>977,252</b>	<b>(4,397,677)</b>	<b>(8,110,082)</b>
<b>Beginning Fund Balance</b>	<b>45,580,310</b>	<b>61,725,942</b>	<b>71,114,887</b>	<b>69,939,401</b>	<b>65,916,653</b>	<b>56,518,976</b>
Transfers	(6,696,285)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
<b>Ending Fund Balance</b>	<b>61,725,942</b>	<b>71,114,887</b>	<b>69,939,401</b>	<b>65,916,653</b>	<b>56,518,976</b>	<b>43,408,894</b>
<b>Restricted</b>	<b>216,008</b>	<b>221,008</b>	<b>221,008</b>	<b>221,008</b>	<b>221,008</b>	<b>221,008</b>
<b>Fund Balance Percentage</b>	<b>27.61%</b>	<b>30.35%</b>	<b>28.35%</b>	<b>25.93%</b>	<b>21.55%</b>	<b>16.06%</b>
<b>Fund Balance % Change</b>		<b>2.74%</b>	<b>(2.00%)</b>	<b>(2.41%)</b>	<b>(4.39%)</b>	<b>(5.49%)</b>

Assumptions for forecasts include estimated change in assessed valuation and property tax collection, changes in Basic Formula funding related to the end of the pandemic provision and increased state adequacy target, adjustments due to the completion of the ESSER program, estimated salary increases and related benefit costs. This forecast does not include the possible loss of revenue related to legislation, 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 15 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.



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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 and the resulting average daily attendance has declined by approximately five percent. The Francis Howell School District has similarly experienced a decline of four percent.

### 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 Fund 1	Teacher Fund 2	Capital Projects Fund 4	Debt Service 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. During the 2023-2024 fiscal year, the health self-insurance fund was reclassified as a proprietary fund. Within the budget document, these funds have been removed beginning with the 2022-2023 financial data.

#### *Student Enrollment*

The enrollment chart below provides both historical (FY20-FY23), current enrollment for FY24, and projected enrollment for FY25. As noted, a slight increase is anticipated for the upcoming school year of approximately 87 students. This information is based on class cohorts and the impact of seniors departing with assumptions for kindergarten enrollment based birth rate data and historical data.



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## 2024-2025 ANNUAL BUDGET

	Historical				Current	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary	7,473	7,267	7,254	7,263	7,285	7,198
Middle	3,850	3,792	3,842	3,822	3,926	3,928
High	5,198	5,240	5,185	5,199	5,078	5,250
<b>Total</b>	<b>16,521</b>	<b>16,299</b>	<b>16,281</b>	<b>16,284</b>	<b>16,289</b>	<b>16,376</b>

This chart provides anticipated enrollment for the 2024-2025 school year by building and grade level.

	2024-25 FHSD Enrollment Projections														Total
	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th		
Becky-David	127	125	136	127	133	143									791
Castlio	132	133	147	145	163	152									872
Central	123	122	134	130	153	133									795
Daniel Boone	63	86	57	73	57	81									417
Fairmount	160	159	157	162	157	174									969
Harvest Ridge	97	93	109	110	96	110									615
Henderson	107	111	104	107	108	114									651
Independence	113	113	124	126	139	137									752
John Weldon	96	88	103	114	102	116									619
Warren	116	119	108	122	112	140									717
Barnwell							270	256	273						799
Bryan							267	266	280						813
FH Middle							266	253	281						800
Hollenbeck							273	239	248						760
Saeger							231	248	277						756
FH Central										431	416	490	410		1,747
FH High										473	444	476	445		1,838
FH North										456	411	433	365		1,665
<b>Total</b>	<b>1,134</b>	<b>1,149</b>	<b>1,179</b>	<b>1,216</b>	<b>1,220</b>	<b>1,300</b>	<b>1,307</b>	<b>1,262</b>	<b>1,359</b>	<b>1,360</b>	<b>1,271</b>	<b>1,399</b>	<b>1,220</b>		<b>16,376</b>

The last demographic study was conducted in 2022. Student enrollment will be continually monitored.

### *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:



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*...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 allowed 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. The pandemic provision on the formula calculation protected the District from losing significant revenue by allowing the inclusion of the FY20 student attendance data for revenue calculations in FY23 and FY24. Per Department of Elementary and Secondary officials, the provision will no longer apply to any revenue calculation beginning in 2024-2025. The State Adequacy Target, the primary multiplier of the state basic formula has been recalculated and for the first time in five years will increase. Phase one of the total increase will occur in FY25 and provides an increase of \$385 per weighted average daily attendance. The increase will generate \$3.5 million dollars for the district. Absent that formula increase, a reduction would have occurred of \$2.6 million dollars due to the end of the pandemic provision.

### *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, voluntary rollbacks, Proposition C rollback, voter approved levy increases, and voter approved debt obligations. The cumulative levy set by the taxing jurisdiction is applied for each \$100 of assessed valuation. The calculation impacting property owners works like this:

$$\text{Market Value} \times \text{Assessment Rate} \div 100 \times \text{the Levy}$$

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.

The following 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 FY24 and FY25 at 99.0 percent. The average collection rate for the past 10 years has been 99.53 percent, and the average collection rate for the past five years has been 99.22 percent.





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Tax Year	Fiscal Year	Assessed Valuation	Percent Increase (Decrease)	Total Levy	Taxes Assessed	Current Taxes Collected	Collection Percentage
2014	2014-2015	2,218,932,450	0.68%	5.1930	115,229,162	115,182,680	99.96%
2015	2015-2016	2,342,454,525	5.57%	5.0203	117,598,245	117,314,447	99.76%
2016	2016-2017	2,371,839,820	1.25%	5.0185	119,030,781	119,339,091	100.26%
2017	2017-2018	2,560,119,212	7.94%	4.8527	124,234,906	124,310,992	100.06%
2018	2018-2019	2,609,792,213	1.94%	4.8575	126,770,656	125,715,257	99.17%
2019	2019-2020	2,843,749,454	8.96%	4.6480	132,177,474	130,178,689	98.49%
2020	2020-2021	2,886,391,759	1.50%	4.6481	134,162,375	134,838,679	100.50%
2021	2021-2022	3,145,079,956	8.96%	4.4581	140,210,809	138,029,101	98.44%
2022	2022-2023	3,251,853,030	3.39%	4.4605	145,048,904	144,561,964	99.66%
2023	2023-2024	3,818,548,160	17.43%	4.0878	156,094,612	154,533,666	99.00%
2024*	2024-2025*	3,891,514,651	1.91%	4.0881	159,089,010	157,498,120	99.00%

\* Projected utilizing a 99% Collection Percentage

<b>Average Tax Year 2014-2023</b>	<b>99.53%</b>
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<b>Average Tax Year 2019-2023</b>	<b>99.22%</b>
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The St. Charles County assessor provides assessed valuation data 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 2023-2024 levy is distributed as follows: \$1.7666 General Fund, \$1.5899 Teacher Fund, \$.0600 Capital Projects Fund and \$.6713 Debt Service Fund, a total of \$4.0878 per \$100 of assessed valuation.

The levy for the 2024-2025 fiscal year will be set during the September 2024 Board of Education meeting following the receipt of final certified assessed valuation data from St. Charles County.

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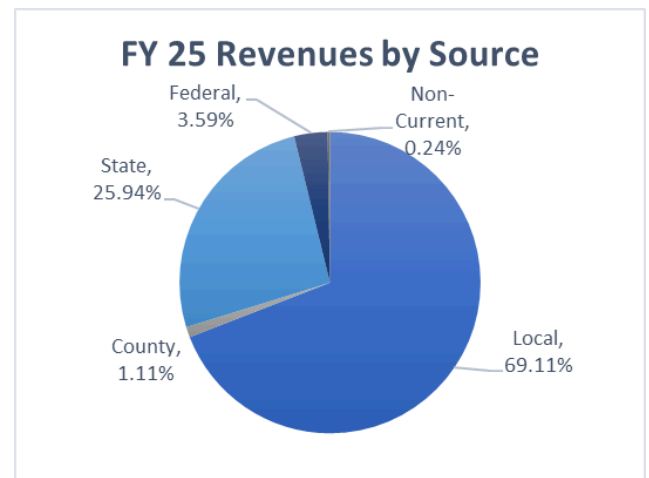
Fiscal Year	General	Teacher's	Capital Projects	Total Operating Levy	Debt Service Levy	Total Levy
2014	2.4800	2.1735	0.0600	4.7135	0.6713	5.3848
2015	2.3699	2.0918	0.0600	4.5217	0.6713	5.1930
2016	2.1972	2.0918	0.0600	4.3490	0.6713	5.0203
2017	2.1954	2.0918	0.0600	4.3472	0.6713	5.0185
2018	2.1069	2.0145	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	1.7666	1.5899	0.0600	3.4165	0.6713	4.0878
2025*	1.7669	1.5899	0.0600	3.4168	0.6713	4.0881

\* - Estimated

### 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 79.6 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 52.2 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



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year and fiscal year 2024-2025 is a non-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 and personal property growth. Preliminary information regarding new construction AV for FY25 is estimated to be \$35 million, compared to \$28.8 million last year.

The District made a preliminary calculation of its tax rate for FY25, 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 estimate, using the county data, indicates a change from \$4.0878 to \$4.0881. Final assessed valuation data will be received from St. Charles county officials in September and the new levy will be set using the calculation tool provided by the State Auditor office. Adjustments to the revenue budget will be presented following the setting of the tax rate September 2024. District aggregate revenue growth is capped at the lower of 1) the actual assessed valuation increase of property owners within the District boundaries, 2) the Consumer Price Index as of December 2023 which is 3.4 percent, 3) or 5 percent. Districts are allowed to receive all new revenue generated from new construction and improvements. An estimated collection rate of 99 percent is applied. The resulting estimate for increased revenue for operating funds is \$1.26 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 2024-2025 is \$1,515 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 was no longer applied to this revenue calculation effective FY24. The allocation per PY WADA is expected to increase from the FY24 estimate of \$1,474 PY WADA to \$1,515 for FY25, an increase of \$39 per WADA over the \$1,474 estimated amount. The FY25 budget anticipates continued strong sales tax collections; a slight increase of \$598,207 in Sales Tax revenue is budgeted for FY25.

### *State Revenue*

Basic state aid, referenced as Foundation Formula, is the next largest component of the District's revenue, accounting for 18 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,"



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or top rated, districts and the amount spent on average for operating expenses earmarked to educate students. The appropriation FY25 is sufficient to support the SAT of \$6,760.

The basic state aid formula assigns additional average daily attendance 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 FY25, and using the FY24 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

Average daily attendance (ADA) represents the total number of hours all students were in attendance during the regular school year and ADA for summer school represents the number of students in attendance based on a full-year equivalency. Attendance percentages are derived by dividing the total number of hours in attendance by the total possible for the regular year, and dividing the total number of hours in attendance by 1,044 hours for summer school. This calculation is further defined 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. The weighting thresholds for FY25 are as follows:

Free and Reduced Lunch	16.73%	Add on 25%
Special Education (IEP)	13.30%	Add on 75%
Limited English Proficiency	2.09%	Add on 60%

The percentage is applied to the total ADA, regular year plus summer school. Any ADA count exceeding that number is applied for the add on as noted above.



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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 recalculated SAT for FY24 and FY25 is \$6,760 and \$7,145, respectively. 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. For budgeting purposes, the first phase of the increase for FY25 is fully budgeted, \$6,760 per WADA. In FY26, 50 percent of the increase is budgeted, \$192.50 per WADA. Additionally, flat attendance data has been included.

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. For FY25, the DVM for the District is 1.088.

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  $100 \times 3.43$ , 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 FY24 budget estimate per prior year ADA is \$472. In FY25, the budget estimate per prior year ADA is \$525.

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



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2024-2025 ANNUAL BUDGET

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. In FY25, the provision will be completely phased out. The estimates within the budget recommendation show the District enrollment unchanged from the current fiscal year, a weighted average daily attendance of approximately 15,442. The historical data indicates the attendance percentage of students is approximately 93 percent.

The estimated state monies portion of the formula revenue is \$38,101,829, an increase of \$2,541,088 as compared to the FY24 estimate. The estimated Classroom Trust Fund portion of the revenue is \$8,107,099, an increase of \$934,881 as compared to the FY24 revised budget. The net impact of these two revenue types, that support the foundation formula calculation, when compared to the FY24 revised budget is a \$3,475,969 increase.

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 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
FY23	\$3.7 million
FY24	\$68,582

In FY24 an estimated \$69,000 in FIT revenue will be received with funds allocated to the operating funds. Currently, there is not a budget estimate for FY25. Due to the volatile nature of this revenue source, any additional revenue will be brought as a budget amendment as it is received.

Earnings on investments are currently budgeted with nearly the same estimate as FY24. This is due to the consistently high interest rates. As with other revenue sources, this will be monitored for changes within the market and budget amendments will be presented to the Board of Education as needed. A \$2 million dollar reduction to the bond account is presented within the FY25 budget recommendation to account for the lower cash balances due to project payments to vendors.



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2024-2025 ANNUAL BUDGET

The state fully funded the transportation formula at the 75 percent State Board Authorized reimbursement level in FY23 and FY24, and the state approved budget indicates full funding will continue FY25. Prior to the change in FY23, full funding of the transportation formula had last occurred in 1991. 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 third 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 FY25 estimate is approximately \$7.8 million, the same estimate as utilized in FY24. Changes to distribution levels will occur throughout the state to all qualifying districts as data is updated including eligible miles, student ridership, and eligible expenditures, and 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

Grant	Total Allocation	Remaining to Receive	Remaining to Spend
ESSER III	7,004,901.60	0.00	0.00
ESSER III Learning Loss	1,751,225.40	567,655.30	563,279.35
ARP - Paycheck Protection - Vacation Station	499,200.00	0.00	0.00
ARP - Employee Retention - Vacation Station	679,450.00	0.00	0.00
ARP IDEA 611	791,380.00	0.00	0.00
ARP Homeless Children and Youth	100,127.46	90,805.40	0.00
ARP Homeless Children and Youth II	34,568.00	28,366.51	0.00
ARP IDEA 619	55,446.00	0.00	0.00
CRRSA - Grow Your Own (ESSER II)	10,000.00	0.00	0.00
ESSER II	3,892,167.00	0.00	0.00
CRF K-12 Support	1,176,888.00	0.00	0.00
ESSER	869,961.53	0.00	0.00
CARES Transportation Supplement (GEER)	322,709.44	0.00	0.00
ARP - Teacher Retention (ESSER II)	242,450.13	0.00	0.00
CRRSA - Teacher Retention (ESSER II)	242,450.13	0.00	0.00
County - Supply Reimbursement	200,000.00	0.00	0.00
ECF ER Connectivity Funding	156,000.00	0.00	0.00
CARES - Teacher Retention (ESSER I)	113,099.74	0.00	0.00
CRF - PPE/Medical/SAN	66,666.67	0.00	0.00
ECF ER Connectivity Funding	25,407.00	0.00	0.00
CRF - Meals Delivery	12,205.81	0.00	0.00
CRF - Student Access	9,012.00	0.00	0.00
CRF - Sub Teacher Fingerprinting	7,756.50	0.00	0.00
<b>Total</b>	<b>18,263,072.41</b>	<b>686,827.21</b>	<b>563,279.35</b>

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.

The requirement for allocating 20 percent toward learning loss will be used to address the gap left by the COVID-19 pandemic.

In total, the District will receive in excess of \$18 million in support as indicated in this chart as of April 30, 2024. A minimal budget may be allocated for FY25 dependent on final expenditures FY24. When the final available funds are identified, a draw will be made to support existing salaries.



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2024-2025 ANNUAL BUDGET

### EXPENDITURES

#### *Salary*

Salaries account for 62 percent of the District’s total operating expenditures based on the General and Teacher’s Funds. The FY25 budget recommendation includes an overall increase to salaries of 4.07 percent based on agreements reached through the interest-based bargaining process. The District negotiates with three primary units, of which two are represented by the National Education Association and one is represented by Teamsters. The units include:

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

Human Resources administrators lead the negotiation process with support from other District leaders. In 2025, no additional negotiations will be required as all units have agreed to multi-year closure agreements. 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 two-year, except for a three-year language and financial agreement with Teamsters, FY25 will be the final year of this agreement.

The staffing plan for the 2024-2025 fiscal year was presented and approved by the BOE during the January 18, 2024 meeting. Modifications were presented and approved during the April 18, 2024 meeting 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 2023-24 Staffing Plan	Approved 2023-2024 FTE Contingency	Total Approved 2023-24 Staffing Plan as of 1/18/2024	Approved 2024-2025 FTE	Approved 2024-2025 FTE Contingency	Total Approved 2024-2025 FTE
All Certified	1,283.26	6.00	1,289.26	1,298.26	6.00	1,304.26
Early Childhood/EC Special Ed	55.80	1.00	56.80	53.80	1.00	54.80
All Support Staff	831.74	9.00	840.74	825.45	6.00	831.45
Tuition-Based Programming	110.57	9.00	119.57	110.57	6.00	116.57
<b>Total</b>	<b>2,281.37</b>	<b>25.00</b>	<b>2,306.37</b>	<b>2,288.08</b>	<b>19.00</b>	<b>2,307.08</b>





# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2024-2025 ANNUAL BUDGET

### *Benefits*

Expenditures for employee benefits account for 22 percent of the total operating expenses of the General and Teacher's Funds for FY25 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 2011-2012 fiscal year. Social Security includes the Federal Insurance Contributions Act (FICA) at 6.2 percent and Medicare is 1.45 percent of gross taxable. The District is required to match both FICA and Medicare contributions.

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 10.6 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 May 2024, the October 1 renewal projection requires a 6.7 percent increase to sustain the fund. Several plan design change options and cost saving programs were reviewed for consideration that would reduce the increase, 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 6.7 percent in premium costs with plan design changes. Cost increases will be incurred by both the participating employee and the District, maintaining the existing cost share.

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. Additionally, \$50 incentives are offered to employees participating in programs for controlling diabetes and hypertension.

### *Other Expenditures*

The overall Purchased Services budget for FY25 presents an increase of \$1,170,736, or 5.7 percent, over the FY24 budget. The primary changes are to align contracted transportation services for students considered homeless to actual costs based on the FY24 experience (\$150,000), property and liability insurance premium increase (\$327,207), and the new 42 and 47 passenger bus rental payments (\$673,574) partially funded by Early Childhood Special Education funds.

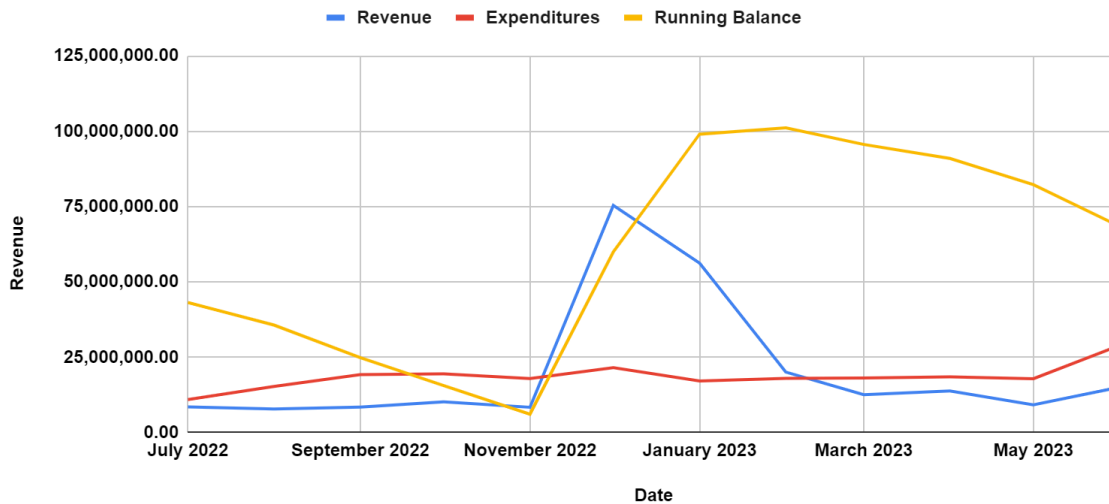
The FY25 General Supplies budget shows an increase of \$657,818, or 6.8 percent when compared to FY24. Budget allocations will continue to be monitored to ensure allocations align to required spending for uncontrollable costs like utilities, fuel and nutrition services food.

### DEBT INSTRUMENTS UTILIZED BY THE DISTRICT

#### *Tax Anticipation Note*

Each year, an evaluation of the operational funds final revenue, expenditures and ending fund balance is performed to determine if a Tax Anticipation Note (TAN) will be needed. TANs are 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 FY23 based on the monthly revenue and expenditures experienced. The last TAN for the District was obtained in FY21 for \$6.6 million. The District does not anticipate requiring the use of a TAN in FY25.

#### Cash Flow Analysis for 2022-2023 Fiscal Year



#### *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.

# FRANCIS HOWELL R-III SCHOOL DISTRICT

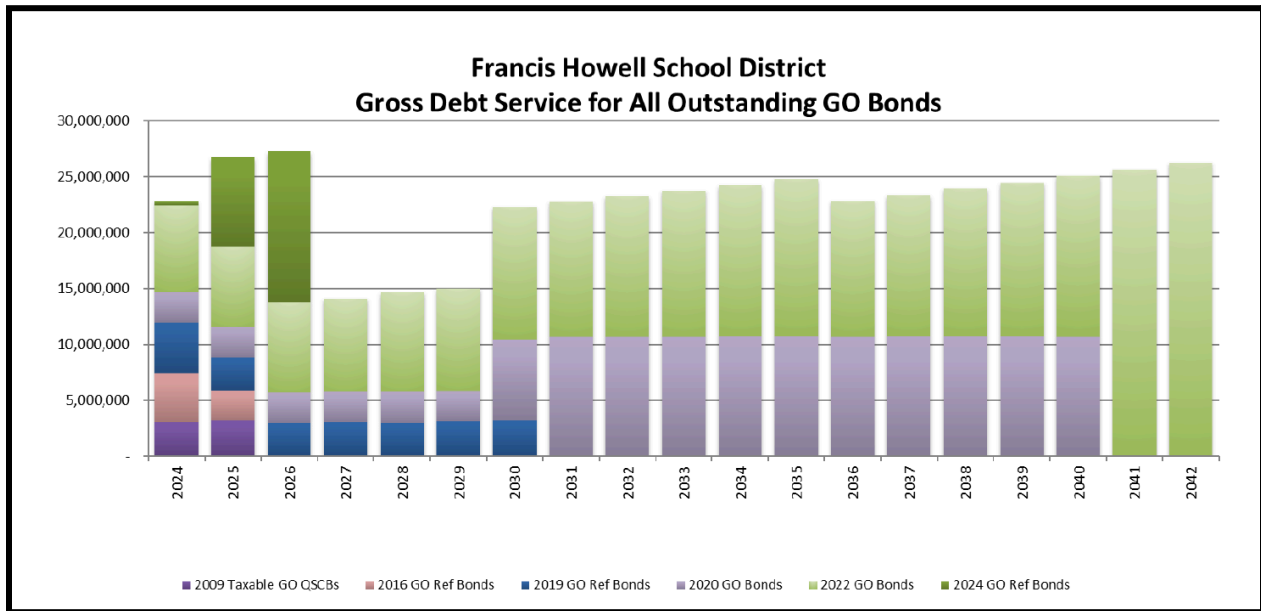
## 2024-2025 ANNUAL BUDGET

Bond Series	Date Issued	Issuance Amount	Description	Beginning Balance (7/1/2023)	Principal Issued	Principal Repaid	Ending Balance (6/30/2024)	Interest Paid
General Obligation Qualified School Construction Bonds Series 2009	10/19/2009	\$9,185,000	Constructing, renovating and improving Francis	\$ 6,185,000	\$ -	\$ (3,000,000)	\$ 3,185,000	\$ 77,313
General Obligation Refunding Bonds Series 2016	2/16/2016	\$35,520,000	Advance refund a portion of the District's Series 2009	27,705,000	0	-25,025,000	2,680,000	943,653
General Obligation Refunding Bonds Series 2019	12/5/2019	\$32,225,000	Refund the District's Series 2010B Bonds, Series 2011 Bonds,	19,745,000	0	-3,790,000	15,955,000	831,300
General Obligation Bonds Series 2020	9/3/2020	\$100,000,000	Pay a portion of the costs of the Project, including	100,000,000	0	0	100,000,000	2,717,000
General Obligation Bonds Series 2022	3/31/2022	\$146,625,000	Pay a portion of the costs of the Project, including	144,515,000	0	-515,000	144,000,000	7,225,750
General Obligation Refunding Bonds Series 2024	2/7/2024	\$20,590,000	Advance refund a portion the District's Series 2016 Bonds	0	20,590,000	0	20,590,000	0
				<b>\$ 298,150,000</b>	<b>\$ 20,590,000</b>	<b>\$ (32,330,000)</b>	<b>\$ 286,410,000</b>	<b>\$ 11,795,015</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.

General Obligation Bonds Repayment Schedule			
Period Ending	Principal	Interest	Total Debt Service
6/30/2025	15,440,000	11,610,019	27,050,019
6/30/2026	16,545,000	11,042,700	27,587,700
6/30/2027	3,825,000	10,378,200	14,203,200
6/30/2028	4,545,000	10,186,950	14,731,950
6/30/2029	5,155,000	9,959,700	15,114,700
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>286,410,000</b>	<b>129,511,569</b>	<b>415,921,569</b>

The following chart provides an overview of the general obligation bonds of the District for the year issued and payment structure and is provided by Stifel Public Finance:



### 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 FY25 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 \$5 million. An expenditure budget recommendation in the amount of \$9,120,358 is included in the FY25 budget. The lease payment portion of the budget is \$1,687,831 principal and \$206,772 interest, and the remaining is outlined below. All 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

## 2024-2025 ANNUAL BUDGET

Category	FY25 Budget Estimate
Buses & Engines	0
Cafeteria Tables	417,450
Contingency	301,305
Custodial Equipment	10,000
Electrical	175,000
Exterior	225,000
Fields	600,000
Flooring	300,000
Furniture, fixtures, equipment	475,000
Grounds - Parking, Other	1,689,000
Gyms	413,000
Heating, Ventilation, Air Cond	500,000
Information Technology	610,000
Interior	275,000
Lease Purchase	1,894,603
Playgrounds	0
Roofs	870,000
Safety & Security	0
White Fleet Vehicles	365,000
<b>Total Fund 40 Capital Non-Bond</b>	<b>\$9,120,358</b>

### *Lease Purchases Impacting Capital Funds*

The District has 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 Obligations and Schedule										
	Item	Term	Interest Rate	Begin Date	Original Principal	Beginning Balance FY 2025	Interest FY 2025	Principal FY 2025	Total Payment FY 2025	Ending Balance FY 2025
ML #20 De Lage Landen	Print Shop Copiers	5 yrs	1.30%	2/18/2020	34,624.94	4,542.06	59.05	4,542.06	4,601.11	0.00
ML#23 Clayton Holdings, LLC	7 Buses	7 yrs	1.68%	4/20/2021	508,232.00	261,553.68	4,088.06	73,173.48	77,261.54	188,380.20
Schedule #6 American Capital	Technology Purchases	4 yrs	1.98%	7/15/2021	1,105,599.40	279,060.14	5,534.79	279,060.14	284,594.93	0.00
Schedule #7 American Capital	Technology Purchases	5 yrs	2.02%	7/5/2021	440,817.35	178,032.64	3,587.50	88,128.38	91,715.88	89,904.26
Schedule #8 American Capital	Technology Purchases	4 yrs	3.53%	8/1/2022	2,147,782.00	1,079,555.42	38,078.41	530,423.09	568,501.50	549,132.33
Schedule #9 American Capital	Technology Purchases	4 yrs	5.24%	7/15/2023	1,140,244.15	832,996.91	43,630.26	263,616.98	307,247.24	569,379.93
ML #26 Clayton Holdings, LLC	Copier Leases	5 yrs	4.15%	9/19/2022	289,990.00	190,565.08	6,822.93	57,500.19	64,323.12	133,064.89
ML #27 Clayton Holdings, LLC	Technology Purchases	4 yrs	8.84%	6/15/2023	292,739.04	172,029.93	15,205.11	82,374.57	97,579.68	89,655.36
New Technology Lease	Technology Purchases	5 yrs	estimated 5%	7/1/2024	1,515,316.84	1,515,316.84	75,765.84	274,234.16	350,000.00	1,241,082.68
Copier Lease Agreement	Copier Leases	5 yrs	estimated 7%	7/1/2024	200,000.00	200,000.00	14,000.00	34,778.00	48,778.00	165,222.00
						<b>4,713,652.70</b>	<b>206,771.95</b>	<b>1,687,831.05</b>	<b>1,894,603.00</b>	<b>3,025,821.65</b>



# FRANCIS HOWELL R-III SCHOOL DISTRICT

## 2024-2025 ANNUAL BUDGET

### *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 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 totaling \$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.

A summary of the revenues and expenditures associated with the 2020 bond issue including actuals is posted as part of the financial report each month for the Board of Education meeting. The recommended budget is based on anticipated revenue and expenditures in the 2023-2024 fiscal year and the resulting remaining balance to be expended. The FY25 expenditure value will be adjusted to represent the remaining unspent funds at a future budget amendment.

### **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 2024-2025 budget is estimated at 28.35 percent. The chart provided on page four shows the operating fund balance trajectory to have an average annual decline of 2.31 percent, resulting in an estimated fund balance percentage at the close of the 2027-2028 fiscal year of 16.06 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.

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  
2024-2025 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>	\$ 120,787,136	\$ 52,922,244	\$ 18,192,643	\$ 26,663,797	\$ 11,253,215	\$ 11,755,237
Revenues	\$ 280,957,257	\$ 106,026,812	\$ 143,759,249	\$ 26,578,676	\$ 2,592,520	\$ 2,000,000
Expenditures	\$ 295,987,162	\$ 103,280,964	\$ 142,680,584	\$ 27,150,019	\$ 9,120,358	\$ 13,755,237
Transfers	\$ -	\$ (5,000,000)	\$ -	\$ -	\$ 5,000,000	\$ -
<b>Ending Fund Balance</b>	<b>\$ 105,757,232</b>	<b>\$ 50,668,092</b>	<b>\$ 19,271,309</b>	<b>\$ 26,092,454</b>	<b>\$ 9,725,377</b>	<b>\$ -</b>
(Deficit) Surplus	\$ (15,029,904)	\$ (2,254,152)	\$ 1,078,666	\$ (571,343)	\$ (1,527,838)	\$ (11,755,237)
Restricted Fund Balance	\$ 216,008	\$ 216,008	\$ -	\$ -	\$ -	\$ -
<b>Unrestricted Fund Balance Percentage</b>	<b>28.35%</b>					

\* - Using currently forecasted ending balance for FY 2024

**Francis Howell School District  
Fund Balance Summary  
2024-2025 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>	\$ 82,368,102	\$ 52,922,244	\$ 18,192,643	\$ 11,253,215
Revenues	\$ 252,378,581	\$ 106,026,812	\$ 143,759,249	\$ 2,592,520
Expenditures	\$ 255,081,906	\$ 103,280,964	\$ 142,680,584	\$ 9,120,358
Transfers	\$ -	\$ (5,000,000)	\$ -	\$ 5,000,000
<b>Ending Fund Balance</b>	<b>\$ 79,664,777</b>	<b>\$ 50,668,092</b>	<b>\$ 19,271,309</b>	<b>\$ 9,725,377</b>
(Deficit) Surplus	\$ (2,703,325)	\$ (2,254,152)	\$ 1,078,666	\$ (1,527,838)
Restricted Fund Balance	\$ 216,008	\$ 216,008	\$ -	\$ -
<b>Unrestricted Fund Balance Percentage</b>	<b>28.35%</b>			

\* - Using currently forecasted ending balance for FY 2024

**Francis Howell School District  
Fund Balance Summary  
2022-2023 through 2024-2025  
General (and Subfunds) and Teacher's Funds**

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	<b>2022-2023 Actual</b>	<b>2023-2024 Revised Budget</b>	<b>2024-2025 Budget</b>
Beginning Fund Balance*	\$ 45,580,310	\$ 61,725,942	\$ 71,114,887
Revenues	\$ 245,626,941	\$ 248,010,165	\$ 249,786,061
Expenditures	\$ 222,785,024	\$ 233,621,220	\$ 245,961,548
Transfers	\$ (6,696,285)	\$ (5,000,000)	\$ (5,000,000)
<b>Ending Fund Balance</b>	<b>\$ 61,725,942</b>	<b>\$ 71,114,887</b>	<b>\$ 69,939,400</b>
(Deficit) Surplus	\$ 16,145,632	\$ 9,388,945	\$ (1,175,486)
Restricted Fund Balance	\$ 216,008	\$ 216,008	\$ 216,008
<b>Unrestricted Fund Balance Percentage</b>	<b>27.61%</b>	<b>30.35%</b>	<b>28.35%</b>

\* - Using currently forecasted ending balance for FY 2024 and Self-Insurance Funds reclassified as fiduciary



**Francis Howell School District  
Historical Summary of Revenues  
2022-2023 through 2024-2025**

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

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
<b>Local Revenue</b>			
5111 - TAXES, CURRENT	\$ 139,455,517	\$ 151,579,702	\$ 153,085,292
5112 - TAXES, DELINQUENT	5,106,446	4,412,828	4,412,828
5113 - SCHOOL DISTRICT TRUST FUND (PROP C)	20,407,669	22,609,143	23,207,349
5114 - FINANCIAL INSTITUTION TAXES	3,699,572	72,000	-
5115 - M & M SURTAX	636,965	645,000	645,000
5116 - IN LIEU OF TAX	5,358	60,000	60,000
5121 - REGULAR DAY SCHOOL TUITION K-12	-	12,000	12,000
5122 - SUMMER SCHOOL TUITION K-12	-	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	6,206,355	7,303,961	5,303,961
5151 - FOOD SERVICE SALES OF REIMBURSABLE MEALS TO PUPILS	3,329,204	3,250,000	3,250,000
5165 - FOOD SERVICE NON-PROGRAM FOOD SALES	2,020,986	2,000,000	2,000,000
5174 - REVENUE FROM ENTERPRISE ACTIVITIES	69,378	80,000	80,000
5178 - FHSD OTHER PUPIL ACTIVITY INCOME	-	-	-
5179 - OTHER PUPIL ACTIVITY INCOME	2,541,240	1,600,000	2,000,000
5180 - COMMUNITY SERVICES	-	-	-
5181 - COMMUNITY SERVICES	5,067,323	4,930,450	5,319,096
5182 - PRESCHOOL TUITION	2,076,138	2,234,607	2,456,272
5191 - RENTALS	115,413	90,438	162,438
5192 - GIFTS / DONATIONS	311,118	200,000	200,000
5195 - PRIOR PERIOD ADJUSTMENT	618,362	-	-
5198 - MISCELLANEOUS LOCAL REVENUE	524,017	417,000	355,200
<b>Subtotal - Local</b>	<b>192,191,064</b>	<b>201,497,129</b>	<b>202,549,437</b>
<b>County Revenue</b>			
5211 - FINES, ESCHEATS, OVERPLUS, ETC.	69,949	78,850	111,000
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	3,055,624	3,050,001	3,111,001
5222 - COUNTY STOCK INSURANCE FUND	24,125	-	34,500
<b>Subtotal - County</b>	<b>3,149,698</b>	<b>3,128,851</b>	<b>3,256,501</b>
<b>State Revenue</b>			
5311 - BASIC FORMULA	39,574,075	35,560,741	38,101,829
5312 - TRANSPORTATION	6,290,922	7,848,775	7,848,775
5314 - EARLY CHILDHOOD SPED	5,957,890	6,715,587	7,219,596
5319 - BASIC FORMULA - CLASSROOM TRUST FUND	6,732,669	7,172,218	8,107,099
5324 - EDUCATIONAL AND SCREENING PROGRAM	1,024,035	850,000	850,000
5332 - CAREER EDUCATION	310,990	189,208	189,208
5333 - FOOD SERVICE	34,674	45,000	45,000
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	20,705	25,000	25,000
5381 - HIGH NEED FUND	3,953,507	3,044,392	3,044,392
5384 - SCHOOL SAFETY GRANT	-	300,000	-
5397 - OTHER STATE REVENUE	6,401	43,000	43,000
<b>Subtotal - State</b>	<b>63,905,868</b>	<b>61,793,921</b>	<b>65,473,899</b>
<b>Federal Revenue</b>			
5412 - MEDICAID	1,307,658	1,200,000	1,200,000
5422 - ESSER III	4,669,221	4,086,906	-
5423 - CARES - ESSER II	601,432	-	-
5424 - CARES - ESSER	-	-	-
5425 - CARES TRANSPORTATION	322,709	-	-
5426 - CRRSA - GOV ER ED RELIEF FUND (GEER II)	44,006	-	-
5428 - CORONAVIRUS RELIEF FUND (OA CRF)	-	-	-
5437 - IDEA GRANTS	112,112	90,000	90,000
5439 - ARP IDEA 611	667,368	124,012	-
5441 - IDEA ENTITLEMENT FUNDS, PART B	3,112,022	3,550,000	3,550,000
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	654,240	694,031	694,031

**Francis Howell School District**  
**Historical Summary of Revenues**  
**2022-2023 through 2024-2025**  
**All Governmental Funds (General and Subfunds, Teacher's, Debt Service, Capital Projects, and Bond Funds)**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
5443 - ARP IDEA 619	\$ 49,420	\$ 55,446	\$ 55,446
5445 - SCHOOL LUNCH PROGRAM	3,409,303	1,590,000	1,590,000
5446 - SCHOOL BREAKFAST PROGRAM	583,258	330,000	330,000
5451 - TITLE I	629,487	691,543	1,073,597
5461 - TITLE IV.A	47,345	56,019	56,019
5462 - TITLE III	25,043	53,798	93,798
5465 - TITLE II.A	236,298	296,530	296,530
5467 - ARP HOMELESS CHILDREN AND YOUTH I	9,322	-	-
5468 - ARP HOMELESS CHILDREN AND YOUTH II	6,201	-	-
5471 - CHILD NUTRITION PROGRAM ER OPERATING COST REIMB	-	-	-
5473 - CARES - SCHOOL LUNCH PROGRAM	-	-	-
5474 - CARES - SCHOOL BREAKFAST PROGRAM	-	-	-
5497 - OTHER FEDERAL REVENUE	1,568,316	1,233,000	33,000
<b>Subtotal - Federal</b>	<b>18,054,762</b>	<b>14,051,285</b>	<b>9,062,421</b>
<b>Other Revenue</b>			
5611 - SALE OF BONDS	-	-	-
5631 - NET INSURANCE RECOVERY	-	5,000	5,000
5641 - SALE OF SCHOOL BUSES	1,386,914	-	-
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	447,993	-	-
5692 - REFUNDING BONDS	-	20,590,000	-
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	112,686	100,000	100,000
5831 - CONTRACTED EDUCATIONAL SERVICES FROM OTHER LEAS	160,556	135,000	135,000
5841 - TRANSPORTATION RECEIVED FROM OTHER LEAS	437,377	375,000	375,000
<b>Subtotal - Other</b>	<b>2,545,526</b>	<b>21,205,000</b>	<b>615,000</b>
<b>Total Revenues</b>	<b>\$ 279,846,917</b>	<b>\$ 301,676,186</b>	<b>\$ 280,957,257</b>

**Francis Howell School District  
Historical Summary of Revenues  
2022-2023 through 2024-2025**

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

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
<b>Local Revenue</b>			
5111 - TAXES, CURRENT	\$ 118,467,462	\$ 126,626,677	\$ 127,886,917
5112 - TAXES, DELINQUENT	4,378,687	3,748,703	3,748,703
5113 - SCHOOL DISTRICT TRUST FUND (PROP C)	20,407,669	22,609,143	23,207,349
5114 - FINANCIAL INSTITUTION TAXES	3,142,786	72,000	-
5115 - M & M SURTAX	541,102	645,000	645,000
5116 - IN LIEU OF TAX	4,912	60,000	60,000
5121 - REGULAR DAY SCHOOL TUITION K-12	-	12,000	12,000
5122 - SUMMER SCHOOL TUITION K-12	-	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	2,784,775	3,038,961	3,038,961
5151 - FOOD SERVICE SALES OF REIMBURSABLE MEALS TO PUPILS	3,329,204	3,250,000	3,250,000
5165 - FOOD SERVICE NON-PROGRAM FOOD SALES	2,020,986	2,000,000	2,000,000
5174 - REVENUE FROM ENTERPRISE ACTIVITIES	69,378	80,000	80,000
5178 - FHSD OTHER PUPIL ACTIVITY INCOME	-	-	-
5179 - OTHER PUPIL ACTIVITY INCOME	2,541,240	1,600,000	2,000,000
5180 - COMMUNITY SERVICES	-	-	-
5181 - COMMUNITY SERVICES	5,067,323	4,930,450	5,319,096
5182 - PRESCHOOL TUITION	2,076,138	2,234,607	2,456,272
5191 - RENTALS	115,413	90,438	162,438
5192 - GIFTS / DONATIONS	311,118	200,000	200,000
5195 - PRIOR PERIOD ADJUSTMENT	618,362	-	-
5198 - MISCELLANEOUS LOCAL REVENUE	524,017	417,000	355,200
<b>Subtotal - Local</b>	<b>166,400,574</b>	<b>171,614,979</b>	<b>174,421,936</b>
<b>County Revenue</b>			
5211 - FINES, ESCHEATS, OVERPLUS, ETC.	69,949	78,850	111,000
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	2,586,517	2,613,554	2,665,825
5222 - COUNTY STOCK INSURANCE FUND	20,494	-	28,500
<b>Subtotal - County</b>	<b>2,676,959</b>	<b>2,692,404</b>	<b>2,805,325</b>
<b>State Revenue</b>			
5311 - BASIC FORMULA	39,574,075	35,560,741	38,101,829
5312 - TRANSPORTATION	6,290,922	7,848,775	7,848,775
5314 - EARLY CHILDHOOD SPED	5,957,890	6,715,587	7,219,596
5319 - BASIC FORMULA - CLASSROOM TRUST FUND	6,732,669	7,172,218	8,107,099
5324 - EDUCATIONAL AND SCREENING PROGRAM ENTITLEMENT / P	1,024,035	850,000	850,000
5332 - CAREER EDUCATION	310,990	189,208	189,208
5333 - FOOD SERVICE	34,674	45,000	45,000
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	20,705	25,000	25,000
5381 - HIGH NEED FUND	3,953,507	3,044,392	3,044,392
5384 - SCHOOL SAFETY GRANT	-	300,000	-
5397 - OTHER STATE REVENUE	6,401	43,000	43,000
<b>Subtotal - State</b>	<b>63,905,868</b>	<b>61,793,921</b>	<b>65,473,899</b>
<b>Federal Revenue</b>			
5412 - MEDICAID	1,307,658	1,200,000	1,200,000
5422 - ESSER III	4,669,221	4,086,906	-
5423 - CARES - ESSER II	601,432	-	-
5424 - CARES - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY	-	-	-
5425 - CARES TRANSPORTATION	322,709	-	-
5426 - CRRSA - GOV ER ED RELIEF FUND (GEER II)	44,006	-	-
5428 - CORONAVIRUS RELIEF FUND (OA CRF)	-	-	-
5437 - IDEA GRANTS	112,112	90,000	90,000
5439 - ARP IDEA 611	667,368	124,012	-
5441 - IDEA ENTITLEMENT FUNDS, PART B	3,112,022	3,550,000	3,550,000
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	654,240	694,031	694,031

**Francis Howell School District  
Historical Summary of Revenues  
2022-2023 through 2024-2025**

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

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
5443 - ARP IDEA 619	\$ 49,420	\$ 55,446	\$ 55,446
5445 - SCHOOL LUNCH PROGRAM	3,409,303	1,590,000	1,590,000
5446 - SCHOOL BREAKFAST PROGRAM	583,258	330,000	330,000
5451 - TITLE I	629,487	691,543	1,073,597
5461 - TITLE IV.A	47,345	56,019	56,019
5462 - TITLE III	25,043	53,798	93,798
5465 - TITLE II.A	236,298	296,530	296,530
5467 - ARP HOMELESS CHILDREN AND YOUTH I	9,322	-	-
5468 - ARP HOMELESS CHILDREN AND YOUTH II	6,201	-	-
5471 - CHILD NUTRITION PROGRAM ER OPERATING COST REIMB	-	-	-
5473 - CARES - SCHOOL LUNCH PROGRAM	-	-	-
5474 - CARES - SCHOOL BREAKFAST PROGRAM	-	-	-
5497 - OTHER FEDERAL REVENUE	1,568,316	1,233,000	33,000
<b>Subtotal - Federal</b>	<b>18,054,762</b>	<b>14,051,285</b>	<b>9,062,421</b>
<b>Other Revenue</b>			
5631 - NET INSURANCE RECOVERY	-	5,000	5,000
5641 - SALE OF SCHOOL BUSES	1,386,914	-	-
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	447,993	-	-
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	112,686	100,000	100,000
5831 - CONTRACTED EDUCATIONAL SERVICES FROM OTHER LEAS	160,556	135,000	135,000
5841 - TRANSPORTATION RECEIVED FROM OTHER LEAS FOR NON-DI	437,377	375,000	375,000
<b>Subtotal - Other</b>	<b>2,545,526</b>	<b>615,000</b>	<b>615,000</b>
<b>Total Revenues</b>	<b>\$ 253,583,689</b>	<b>\$ 250,767,589</b>	<b>\$ 252,378,581</b>

**Francis Howell School District  
Historical Summary of Revenues  
2022-2023 through 2024-2025  
General Fund and Subfunds**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
<b>Local Revenue</b>			
5111 - TAXES, CURRENT	\$ 61,315,802	\$ 65,536,669	\$ 66,131,342
5112 - TAXES, DELINQUENT	2,154,707	1,940,239	1,940,239
5114 - FINANCIAL INSTITUTION TAXES	-	72,000	-
5115 - M & M SURTAX	-	378,490	378,490
5116 - IN LIEU OF TAX	1,303	-	-
5121 - REGULAR DAY SCHOOL TUITION K-12	-	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	1,821,906	2,314,961	2,314,961
5151 - FOOD SERVICE SALES OF REIMBURSABLE MEALS TO PUPILS	3,329,204	3,250,000	3,250,000
5165 - FOOD SERVICE NON-PROGRAM FOOD SALES	2,020,986	2,000,000	2,000,000
5174 - REVENUE FROM ENTERPRISE ACTIVITIES	69,378	80,000	80,000
5178 - FHSD OTHER PUPIL ACTIVITY INCOME	-	-	-
5179 - OTHER PUPIL ACTIVITY INCOME	2,467,834	1,600,000	2,000,000
5180 - COMMUNITY SERVICES	-	-	-
5181 - COMMUNITY SERVICES	5,067,323	4,930,450	5,319,096
5182 - PRESCHOOL TUITION	2,076,138	2,234,607	2,456,272
5191 - RENTALS	115,413	90,438	162,438
5192 - GIFTS / DONATIONS	194,141	200,000	200,000
5195 - PRIOR PERIOD ADJUSTMENT	428,032	-	-
5198 - MISCELLANEOUS LOCAL REVENUE	513,034	410,000	355,200
<b>Subtotal - Local</b>	<b>81,575,202</b>	<b>85,037,854</b>	<b>86,588,038</b>
<b>County Revenue</b>			
5221 - STATE ASSESSED RAILROAD AND UTILITIY TAXES	1,333,012	1,425,077	1,453,579
5222 - COUNTY STOCK INSURANCE FUND	10,607	-	15,000
<b>Subtotal - County</b>	<b>1,343,619</b>	<b>1,425,077</b>	<b>1,468,579</b>
<b>State Revenue</b>			
5312 - TRANSPORTATION	6,290,922	7,848,775	7,848,775
5314 - EARLY CHILDHOOD SPED	3,135,777	3,826,182	4,330,191
5324 - EDUCATIONAL AND SCREENING PROGRAM	538,974	465,796	465,796
5332 - CAREER EDUCATION	-	-	-
5333 - FOOD SERVICE	34,674	45,000	45,000
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	10,897	13,158	13,158
5381 - HIGH NEED FUND	2,080,823	1,137,241	1,137,242
5397 - OTHER STATE REVENUE	5,043	-	-
<b>Subtotal - State</b>	<b>12,097,110</b>	<b>13,336,153</b>	<b>13,840,162</b>
<b>Federal Revenue</b>			
5412 - MEDICAID	1,307,658	1,200,000	1,200,000
5422 - ESSER III	4,669,221	4,086,906	-
5423 - CARES - ESSER II	8,743	-	-
5424 - CARES - ESSER	-	-	-
5425 - CARES TRANSPORTATION	322,709	-	-
5426 - CRRSA - GOV ER ED RELIEF FUND (GEER II)	44,006	-	-
5428 - CORONAVIRUS RELIEF FUND (OA CRF)	-	-	-
5437 - IDEA GRANTS	94,248	90,000	90,000
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	654,240	362,460	362,460
5443 - ARP IDEA 619	49,420	43,774	43,774
5445 - SCHOOL LUNCH PROGRAM	3,409,303	1,590,000	1,590,000
5446 - SCHOOL BREAKFAST PROGRAM	583,258	330,000	330,000
5462 - TITLE III	25,043	53,798	93,798
5467 - ARP HOMELESS CHILDREN AND YOUTH I	9,322	-	-
5468 - ARP HOMELESS CHILDREN AND YOUTH II	6,201	-	-
5471 - CHILD NUTRITION PROGRAM ER OPERATING COST REIMB	-	-	-
5473 - CARES - SCHOOL LUNCH PROGRAM	-	-	-
5474 - CARES - SCHOOL BREAKFAST PROGRAM	-	-	-
5497 - OTHER FEDERAL REVENUE	1,568,174	1,230,000	30,000
<b>Subtotal - Federal</b>	<b>12,751,548</b>	<b>8,986,939</b>	<b>3,740,032</b>
<b>Other Revenue</b>			
5631 - NET INSURANCE RECOVERY	-	5,000	5,000
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	2,660	-	-
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	26,115	10,000	10,000
5841 - TRANSPORTATION RECEIVED FROM OTHER LEAS	437,377	375,000	375,000
<b>Subtotal - Other</b>	<b>466,152</b>	<b>390,000</b>	<b>390,000</b>
<b>Total Revenues</b>	<b>\$ 108,233,631</b>	<b>\$ 109,176,023</b>	<b>\$ 106,026,812</b>

**Francis Howell School District  
Historical Summary of Revenues  
2022-2023 through 2024-2025  
Teacher's Fund**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
<b>Local Revenue</b>			
5111 - TAXES, CURRENT	\$ 55,182,548	\$ 58,981,552	\$ 59,506,343
5112 - TAXES, DELINQUENT	2,147,039	1,746,137	1,746,137
5113 - SCHOOL DISTRICT TRUST FUND (PROP C)	20,407,669	22,609,143	23,207,349
5114 - FINANCIAL INSTITUTION TAXES	-	-	-
5115 - M & M SURTAX	-	257,829	257,829
5116 - IN LIEU OF TAX	1,173	-	-
5121 - REGULAR DAY SCHOOL TUITION K-12	-	12,000	12,000
5122 - SUMMER SCHOOL TUITION K-12	-	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	840,844	594,000	594,000
5195 - PRIOR PERIOD ADJUSTMENT	190,330	-	-
5198 - MISCELLANEOUS LOCAL REVENUE	3,320	-	-
<b>Subtotal - Local</b>	<b>78,772,923</b>	<b>84,200,661</b>	<b>85,323,657</b>
<b>County Revenue</b>			
5211 - FINES, ESCHEATS, OVERPLUS, ETC.	69,949	78,850	111,000
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	1,199,657	1,147,517	1,170,467
5222 - COUNTY STOCK INSURANCE FUND	9,546	-	13,000
<b>Subtotal - County</b>	<b>1,279,152</b>	<b>1,226,367</b>	<b>1,294,467</b>
<b>State Revenue</b>			
5311 - BASIC FORMULA	39,574,075	35,560,741	38,101,829
5314 - EARLY CHILDHOOD SPED	2,822,114	2,889,405	2,889,405
5319 - BASIC FORMULA - CLASSROOM TRUST FUND	6,732,669	7,172,218	8,107,099
5324 - EDUCATIONAL AND SCREENING PROGRAM	485,062	384,204	384,204
5332 - CAREER EDUCATION	310,990	189,208	189,208
5369 - RESIDENTIAL PLACEMENT / EXCESS COST	9,807	11,842	11,842
5381 - HIGH NEED FUND	1,872,684	1,907,151	1,907,151
5397 - OTHER STATE REVENUE	1,358	3,000	3,000
<b>Subtotal - State</b>	<b>51,808,758</b>	<b>48,117,768</b>	<b>51,593,736</b>
<b>Federal Revenue</b>			
5423 - CARES - ESSER II	592,688	-	-
5424 - CARES - ESSER	-	-	-
5439 - ARP IDEA 611	667,368	124,012	-
5441 - IDEA ENTITLEMENT FUNDS, PART B	3,112,022	3,550,000	3,550,000
5442 - EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)	-	331,571	331,571
5443 - ARP IDEA 619	-	11,672	11,672
5451 - TITLE I	629,487	691,543	1,073,597
5461 - TITLE IV.A	47,345	56,019	56,019
5465 - TITLE II.A	236,298	296,530	296,530
5497 - OTHER FEDERAL REVENUE	142	3,000	3,000
<b>Subtotal - Federal</b>	<b>5,285,350</b>	<b>5,064,346</b>	<b>5,322,389</b>
<b>Other Revenue</b>			
5811 - TUITION FROM OTHER LEAS - REGULAR TERM	86,571	90,000	90,000
5831 - CONTRACTED EDUCATIONAL SERVICES	160,556	135,000	135,000
<b>Subtotal - Other</b>	<b>247,127</b>	<b>225,000</b>	<b>225,000</b>
<b>Total Revenues</b>	<b>\$ 137,393,309</b>	<b>\$ 138,834,142</b>	<b>\$ 143,759,249</b>

**Francis Howell School District  
Historical Summary of Revenues  
2022-2023 through 2024-2025  
Debt Service Fund**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
<b>Local Revenue</b>			
5111 - TAXES, CURRENT	\$ 20,988,055	\$ 24,953,025	\$ 25,198,375
5112 - TAXES, DELINQUENT	727,760	664,125	664,125
5114 - FINANCIAL INSTITUTION TAXES	556,786	-	-
5115 - M & M SURTAX	95,863	-	-
5116 - IN LIEU OF TAX	446	-	-
5141 - EARNINGS FROM TEMPORARY DEPOSITS	417,891	265,000	265,000
5198 - MISCELLANEOUS LOCAL REVENUE	-	-	-
<b>Subtotal - Local</b>	<b>22,786,800</b>	<b>25,882,150</b>	<b>26,127,500</b>
<b>County Revenue</b>			
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	469,107	436,447	445,176
5222 - COUNTY STOCK INSURANCE FUND	3,631	-	6,000
<b>Subtotal - County</b>	<b>472,738</b>	<b>436,447</b>	<b>451,176</b>
<b>Other Revenue</b>			
5692 - REFUNDING BONDS	-	20,590,000	-
<b>Subtotal - Other</b>	<b>-</b>	<b>20,590,000</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 23,259,539</b>	<b>\$ 46,908,597</b>	<b>\$ 26,578,676</b>

**Francis Howell School District  
Historical Summary of Revenues  
2022-2023 through 2024-2025  
Capital Projects Fund**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
<b>Local Revenue</b>			
5111 - TAXES, CURRENT	\$ 1,969,112	\$ 2,108,456	\$ 2,249,233
5112 - TAXES, DELINQUENT	76,941	62,327	62,327
5114 - FINANCIAL INSTITUTION TAXES	3,142,786	-	-
5115 - M & M SURTAX	541,102	8,681	8,681
5116 - IN LIEU OF TAX	2,436	60,000	60,000
5141 - EARNINGS FROM TEMPORARY DEPOSITS	122,025	130,000	130,000
5179 - OTHER PUPIL ACTIVITY INCOME	73,406	-	-
5192 - GIFTS / DONATIONS	116,977	-	-
5198 - MISCELLANEOUS LOCAL REVENUE	7,663	7,000	-
<b>Subtotal - Local</b>	<b>6,052,449</b>	<b>2,376,464</b>	<b>2,510,241</b>
<b>County Revenue</b>			
5221 - STATE ASSESSED RAILROAD AND UTILITY TAXES	53,848	40,960	41,779
5222 - COUNTY STOCK INSURANCE FUND	341	-	500
<b>Subtotal - County</b>	<b>54,188</b>	<b>40,960</b>	<b>42,279</b>
<b>State Revenue</b>			
5332 - CAREER EDUCATION	-	-	-
5384 - SCHOOL SAFETY GRANT	-	300,000	-
5397 - OTHER STATE REVENUE	-	40,000	40,000
<b>Subtotal - State</b>	<b>-</b>	<b>340,000</b>	<b>40,000</b>
<b>Federal Revenue</b>			
5437 - IDEA GRANTS	17,864	-	-
<b>Subtotal - Federal</b>	<b>17,864</b>	<b>-</b>	<b>-</b>
<b>Other Revenue</b>			
5641 - SALE OF SCHOOL BUSES	1,386,914	-	-
5651 - SALE OF PROPERTY / EQUIPMENT / SUPPLIES	445,333	-	-
<b>Subtotal - Other</b>	<b>1,832,247</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 7,956,749</b>	<b>\$ 2,757,424</b>	<b>\$ 2,592,520</b>



Francis Howell School District  
 Historical Summary of Revenues  
 2022-2023 through 2024-2025  
 Bond Fund

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
<b>Local Revenue</b>			
5141 - EARNINGS FROM TEMPORARY DEPOSITS	\$ 3,003,689	\$ 4,000,000	\$ 2,000,000
<b>Subtotal - Local</b>	<b>3,003,689</b>	<b>4,000,000</b>	<b>2,000,000</b>
<b>Other Revenue</b>			
5611 - SALE OF BONDS	-	-	-
<b>Subtotal - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 3,003,689</b>	<b>\$ 4,000,000</b>	<b>\$ 2,000,000</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**

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

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
1111 - ELEMENTARY	\$ 43,247,473	\$ 44,296,157	\$ 44,229,179
1131 - MIDDLE	18,527,982	18,458,909	19,052,152
1151 - HIGH SCHOOL	21,982,533	20,933,522	21,385,002
1191 - SUMMER SCHOOL	1,319,899	2,269,418	2,763,325
1193 - ALTERNATIVE PROGRAMS	1,603,414	1,923,698	1,872,062
1195 - VIRTUAL INSTRUCTION	3,555	515,340	483,195
1211 - GIFTED AND TALENTED	1,914,138	1,916,188	1,968,657
1221 - SPECIAL EDUCATION AND RELATED SERVICES	18,459,308	19,936,496	20,761,790
1224 - PROPORTIONATE SHARE SERVICES	93,459	215,081	258,140
1251 - SUPPLEMENTAL INSTRUCTION	453,056	735,952	1,630,964
1271 - BILINGUAL	211,377	585,379	3,114,300
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	3,165,108	3,296,841	3,655,000
1321 - BUSINESS EDUCATION	445,719	431,615	458,816
1331 - FAMILY CONSUMER SCIENCES EDUCATION	1,511,226	1,519,809	1,577,830
1371 - TECHNOLOGY AND ENGINEERING EDUCATION	81,601	96,557	96,944
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	71,307	110,613	165,139
1411 - STUDENT ACTIVITIES	2,621,334	3,526,161	3,018,786
1421 - SCHOOL-SPONSORED ATHLETICS	3,222,272	2,542,284	2,743,802
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	303,046	100,000	100,000
1912 - TUITION TO OTHER DISTRICTS OUTSIDE THE STATE	10,450	-	-
1913 - TUITION TO PRIVATE AGENCIES	73,789	-	-
1921 - AREA CAREER CENTER FEES	565,380	811,125	851,675
1931 - TUITION FOR SPECIAL EDUCATION SERVICES TO DISTRICT	83,670	-	90,000
1933 - TUITION FOR SPECIAL EDUCATION SERVICES TO PRIVATE	1,812,077	2,087,169	2,197,558
1941 - CONTRACTED EDUCATIONAL SERVICES	13,916	-	-
<b>Subtotal - Instruction</b>	<b>121,797,090</b>	<b>126,308,315</b>	<b>132,474,316</b>
2113 - SOCIAL WORK SERVICES	2,323,106	2,670,462	2,590,518
2114 - PUPIL ACCOUNTING SERVICES	39,474	35,768	39,450
2122 - COUNSELING SERVICES	5,901,080	6,177,987	6,509,315
2125 - RECORD MAINTENANCE SERVICES	463	13,000	13,000
2132 - MEDICAL SERVICES	20	-	-
2133 - DENTAL SERVICES	235	-	-
2134 - NURSING SERVICES	2,050,382	2,205,851	2,323,785
2139 - OTHER HEALTH SERVICES	-	-	-
2142 - PSYCHOLOGICAL SERVICES	706,444	648,586	683,451
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	5,047,864	5,576,676	5,609,234
2162 - OCCUPATIONAL THERAPY-RELATED SERVICE	1,577,676	1,610,213	1,574,961
2172 - PHYSICAL THERAPY-RELATED SERVICES	546,610	559,947	605,068
2182 - VISUALLY IMPAIRED / VISION SERVICES	452,761	450,244	481,510
2191 - OTHER SUPPORT SERVICES - STUDENTS	1,060,676	1,205,372	1,405,895
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	1,074,156	1,346,704	1,510,523
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	2,749,194	3,951,487	4,447,530
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	406,282	307,095	127,939
2214 - PROFESSIONAL DEVELOPMENT	376,363	389,346	443,592
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	16,676	27,603	39,564
2222 - SCHOOL LIBRARY SERVICES	2,460,979	2,476,999	2,720,740
2225 - INSTRUCTION RELATED TECHNOLOGY	829,815	1,044,641	836,374
2311 - BOARD OF EDUCATION SERVICES	1,194,296	1,323,184	1,141,388
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	422,487	732,711	1,181,652
2322 - COMMUNITY RELATIONS SERVICES	313,920	427,785	406,779
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	5,477	97,290	132
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	2,192,588	2,096,226	3,140,206
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	4,735,041	4,860,328	4,849,618
2411 - OFFICE OF THE PRINCIPAL SERVICES	11,964,744	12,255,135	12,961,174
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	674,883	683,180	661,137
2511 - BUSINESS SUPPORT SERVICE AREA DIRECTION	-	25,000	-
2521 - FISCAL SERVICE AREA DIRECTION	1,101,213	981,882	1,014,765
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	229,577	206,700	168,000
2524 - PAYROLL SERVICES	188,467	254,872	221,442

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**

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

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
2525 - FINANCIAL ACCOUNTING SERVICES	\$ 366,675	\$ 383,833	\$ 423,073
2529 - OTHER FISCAL SERVICES	124,640	130,850	200,850
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA	2,159,402	1,924,205	1,971,920
2542 - CARE AND UPKEEP OF BUILDING SERVICES	14,841,454	16,801,998	16,053,685
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	655,914	1,181,263	876,320
2544 - CARE AND UPKEEP OF EQUIPMENT SERVICES	179,886	180,000	375,000
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	144,994	145,478	154,483
2546 - SECURITY SERVICES	1,083,367	1,524,788	1,223,593
2549 - OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES	167,472	176,564	137,331
2551 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	1,139,705	1,367,100	1,225,600
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORTATI	11,502,387	10,450,805	10,105,064
2553 - CONTRACTED TRANSPORTATION - SPECIAL EDUCATION	105,948	140,000	200,000
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES	1,987,563	1,394,966	1,847,080
2558 - NON-ALLOWABLE TRANSPORTATION EXPENSE	72,796	85,000	85,000
2559 - EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION	872,820	709,388	1,098,011
2561 - FOOD SERVICES AREA DIRECTION	145,660	356,227	356,227
2562 - FOOD PREPARATION AND DISPENSING SERVICES	7,214,173	6,636,390	7,259,965
2572 - PURCHASING SERVICES	422,161	300,000	475,000
2573 - WAREHOUSING AN DDISTRIBUTING SERVICES	203,532	289,398	326,687
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	510,315	672,282	636,416
2591 - OTHER BUSINESS SUPPORT SERVICES	6,633	-	-
2611 - CENTRAL OFFICE SERVICE AREA DIRECTION	-	-	-
2641 - STAFF SERVICES AREA DIRECTION	607,446	660,863	664,223
2642 - RECRUITMENT AND PLACEMENT SERVICES	67,068	70,957	75,196
2643 - HUMAN RESOURCE SERVICES	312,618	329,215	374,879
2644 - PROFESSIONAL DEVELOPMENT FOR NON-INSTRUCTIONAL STAFF	31,978	65,919	64,880
2649 - OTHER STAFF SERVICES	14,211	39,786	20,000
2691 - OTHER SUPPORT SERVICES - CENTRAL	2,421,760	1,651,168	1,789,272
2911 - OTHER SUPPORTING SERVICES	16,829	94,000	44,000
<b>Subtotal - Support Services</b>	<b>98,022,353</b>	<b>102,404,718</b>	<b>105,772,499</b>
3511 - EARLY CHILDHOOD PROGRAM	1,138,914	1,419,536	1,268,029
3512 - EARLY CHILDHOOD INSTRUCTION	2,240,612	2,448,370	2,387,622
3611 - HOMELESS AND OTHER DISADVANTAGED STUDENTS	4,898	-	-
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	21,036	-	-
3811 - CUSTODY AND CARE OF CHILDREN SERVICES	5,365,214	5,171,483	5,969,064
3911 - OTHER COMMUNITY SERVICES	225	2,166	-
3912 - PARENTAL INVOLVEMENT	4,212	8,772	8,772
<b>Subtotal - Community Services</b>	<b>8,775,111</b>	<b>9,050,328</b>	<b>9,633,488</b>
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	-	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	1,404,057	-	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	80,224,283	135,777,183	18,812,237
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	8,177	-	250,000
<b>Subtotal - Capital Outlay</b>	<b>81,636,517</b>	<b>135,777,183</b>	<b>19,062,237</b>
5111 - PRINCIPAL - BONDED INDEBTEDNESS	11,135,000	32,330,000	15,440,000
5131 - PRINCIPAL - LEASE PURCHASE AGREEMENT	1,427,657	1,659,656	1,687,831
5211 - INTEREST - BONDED INDEBTEDNESS	11,712,790	11,919,363	11,610,019
5221 - INTEREST - SHORT TERM LOANS	-	-	-
5231 - INTEREST - LEASE PURCHASE AGREEMENTS	182,579	185,514	206,772
5311 - FEES - BONDED INDEBTEDNESS	2,609	300,000	100,000
5321 - FEES - SHORT TERM LOANS	-	-	-
<b>Subtotal - Debt Service</b>	<b>24,460,635</b>	<b>46,394,533</b>	<b>29,044,622</b>
<b>Total Expenditures</b>	<b>\$ 334,691,705</b>	<b>\$ 419,935,077</b>	<b>\$ 295,987,162</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**

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

Description	2022-2023	2023-2024	2024-2025
	Actual	Revised Budget	Budget
1111 - ELEMENTARY	\$ 43,247,473	\$ 44,296,157	\$ 44,229,179
1131 - MIDDLE	18,527,982	18,458,909	19,052,152
1151 - HIGH SCHOOL	21,982,533	20,933,522	21,385,002
1191 - SUMMER SCHOOL	1,319,899	2,269,418	2,763,325
1193 - ALTERNATIVE PROGRAMS	1,603,414	1,923,698	1,872,062
1195 - VIRTUAL INSTRUCTION	3,555	515,340	483,195
1211 - GIFTED AND TALENTED	1,914,138	1,916,188	1,968,657
1221 - SPECIAL EDUCATION AND RELATED SERVICES	18,459,308	19,936,496	20,761,790
1224 - PROPORTIONATE SHARE SERVICES	93,459	215,081	258,140
1251 - SUPPLEMENTAL INSTRUCTION	453,056	735,952	1,630,964
1271 - BILINGUAL	211,377	585,379	3,114,300
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	3,165,108	3,296,841	3,655,000
1321 - BUSINESS EDUCATION	445,719	431,615	458,816
1331 - FAMILY CONSUMER SCIENCES EDUCATION	1,511,226	1,519,809	1,577,830
1371 - TECHNOLOGY AND ENGINEERING EDUCATION	81,601	96,557	96,944
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	71,307	110,613	165,139
1411 - STUDENT ACTIVITIES	2,621,334	3,526,161	3,018,786
1421 - SCHOOL-SPONSORED ATHLETICS	3,222,272	2,542,284	2,743,802
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	303,046	100,000	100,000
1912 - TUITION TO OTHER DISTRICTS OUTSIDE THE STATE	10,450	-	-
1913 - TUITION TO PRIVATE AGENCIES	73,789	-	-
1921 - AREA CAREER CENTER FEES	565,380	811,125	851,675
1931 - TUITION FOR SPECIAL EDUCATION SERVICES TO DISTRICT	83,670	-	90,000
1933 - TUITION FOR SPECIAL EDUCATION SERVICES TO PRIVATE	1,812,077	2,087,169	2,197,558
1941 - CONTRACTED EDUCATIONAL SERVICES	13,916	-	-
<b>Subtotal - Instruction</b>	<b>121,797,090</b>	<b>126,308,315</b>	<b>132,474,316</b>
2113 - SOCIAL WORK SERVICES	2,323,106	2,670,462	2,590,518
2114 - PUPIL ACCOUNTING SERVICES	39,474	35,768	39,450
2122 - COUNSELING SERVICES	5,901,080	6,177,987	6,509,315
2125 - RECORD MAINTENANCE SERVICES	463	13,000	13,000
2132 - MEDICAL SERVICES	20	-	-
2133 - DENTAL SERVICES	235	-	-
2134 - NURSING SERVICES	2,050,382	2,205,851	2,323,785
2139 - OTHER HEALTH SERVICES	-	-	-
2142 - PSYCHOLOGICAL SERVICES	706,444	648,586	683,451
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	5,047,864	5,576,676	5,609,234
2162 - OCCUPATIONAL THERAPY-RELATED SERVICE	1,577,676	1,610,213	1,574,961
2172 - PHYSICAL THERAPY-RELATED SERVICES	546,610	559,947	605,068
2182 - VISUALLY IMPAIRED / VISION SERVICES	452,761	450,244	481,510
2191 - OTHER SUPPORT SERVICES - STUDENTS	1,060,676	1,205,372	1,405,895
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	1,074,156	1,346,704	1,510,523
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	2,749,194	3,951,487	4,447,530
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	406,282	307,095	127,939
2214 - PROFESSIONAL DEVELOPMENT	376,363	389,346	443,592
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	16,676	27,603	39,564
2222 - SCHOOL LIBRARY SERVICES	2,460,979	2,476,999	2,720,740
2225 - INSTRUCTION RELATED TECHNOLOGY	829,815	1,044,641	836,374
2311 - BOARD OF EDUCATION SERVICES	1,194,296	1,323,184	1,141,388
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	422,487	732,711	1,181,652
2322 - COMMUNITY RELATIONS SERVICES	313,920	427,785	406,779
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	5,477	97,290	132
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	2,192,588	2,096,226	3,140,206
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	4,735,041	4,786,373	4,849,618
2411 - OFFICE OF THE PRINCIPAL SERVICES	11,964,744	12,255,135	12,961,174
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	674,883	683,180	661,137
2511 - BUSINESS SUPPORT SERVICE AREA DIRECTION	-	25,000	-
2521 - FISCAL SERVICE AREA DIRECTION	1,101,213	981,882	1,014,765
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	229,577	201,200	168,000
2524 - PAYROLL SERVICES	188,467	254,872	221,442

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**

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

Description	2022-2023	2023-2024	2024-2025
	Actual	Revised Budget	Budget
2525 - FINANCIAL ACCOUNTING SERVICES	\$ 366,675	\$ 383,833	\$ 423,073
2529 - OTHER FISCAL SERVICES	124,640	130,850	200,850
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA DI	1,776,266	1,897,016	1,971,920
2542 - CARE AND UPKEEP OF BUILDING SERVICES	13,996,318	16,801,998	16,053,685
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	655,914	1,181,263	876,320
2544 - CARE AND UPKEEP OF EQUIPMENT SERVICES	179,886	180,000	375,000
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	144,994	145,478	154,483
2546 - SECURITY SERVICES	1,083,367	1,524,788	1,223,593
2549 - OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES	167,472	176,564	137,331
2551 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	1,139,705	1,367,100	1,225,600
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORTATI	11,502,387	10,450,805	10,105,064
2525 - FINANCIAL ACCOUNTING SERVICES	366,675	383,833	423,073
2529 - OTHER FISCAL SERVICES	124,640	130,850	200,850
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA DI	1,776,266	1,897,016	1,971,920
2542 - CARE AND UPKEEP OF BUILDING SERVICES	13,996,318	16,801,998	16,053,685
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2544 - CARE AND UPKEEP OF EQUIPMENT SERVICES	179,886	180,000	375,000
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	144,994	145,478	154,483
2546 - SECURITY SERVICES	1,083,367	1,524,788	1,223,593
2549 - OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES	167,472	176,564	137,331
2551 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	1,139,705	1,367,100	1,225,600
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORTATI	11,502,387	10,450,805	10,105,064
2553 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS WI	105,948	140,000	200,000
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES FOR STUD	1,987,563	1,394,966	1,847,080
2558 - NON-ALLOWABLE TRANSPORTATION EXPENSE	72,796	85,000	85,000
2559 - EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION S	872,820	709,388	1,098,011
2561 - FOOD SERVICES AREA DIRECTION	145,660	356,227	356,227
2562 - FOOD PREPARATION AND DISPENSING SERVICES	7,214,173	6,636,390	7,259,965
2572 - PURCHASING SERVICES	422,161	300,000	475,000
2573 - WAREHOUSING AN DDISTRIBUTING SERVICES	203,532	289,398	326,687
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	510,315	672,282	636,416
2611 - CENTRAL OFFICE SERVICE AREA DIRECTION	-	-	-
2641 - STAFF SERVICES AREA DIRECTION	607,446	660,863	664,223
2642 - RECRUITMENT AND PLACEMENT SERVICES	67,068	70,957	75,196
2643 - HUMAN RESOURCE SERVICES	312,618	329,215	374,879
2644 - PROFESSIONAL DEVELOPMENT FOR NON-INSTRUCTIONAL STA	31,978	65,919	64,880
2649 - OTHER STAFF SERVICES	14,211	39,786	20,000
2691 - OTHER SUPPORT SERVICES - CENTRAL	2,421,760	1,651,168	1,789,272
2911 - OTHER SUPPORTING SERVICES	16,829	94,000	44,000
<b>Subtotal - Support Services</b>	<b>127,925,071</b>	<b>136,537,768</b>	<b>138,519,418</b>
3511 - EARLY CHILDHOOD PROGRAM	1,138,914	1,419,536	1,268,029
3512 - EARLY CHILDHOOD INSTRUCTION	2,240,612	2,448,370	2,387,622
3611 - HOMELESS AND OTHER DISADVANTAGED STUDENT ACTIVITIE	4,898	-	-
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	21,036	-	-
3811 - CUSTODY AND CARE OF CHILDREN SERVICES	5,365,214	5,171,483	5,969,064
3911 - OTHER COMMUNITY SERVICES	225	2,166	-
3912 - PARENTAL INVOLVEMENT	4,212	8,772	8,772
<b>Subtotal - Community Services</b>	<b>8,775,111</b>	<b>9,050,328</b>	<b>9,633,488</b>
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES A	-	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	-	-	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	581,559	1,895,614	5,057,000
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	8,177	-	250,000
<b>Subtotal - Capital Outlay</b>	<b>589,736</b>	<b>1,895,614</b>	<b>5,307,000</b>
5131 - PRINCIPAL - LEASE PURCHASE AGREEMENT	1,427,657	1,659,656	1,687,831
5221 - INTEREST - SHORT TERM LOANS	-	-	-
5231 - INTEREST - LEASE PURCHASE AGREEMENTS	182,579	185,514	206,772
5321 - FEES - SHORT TERM LOANS	-	-	-
<b>Subtotal - Debt Service</b>	<b>1,610,237</b>	<b>1,845,170</b>	<b>1,894,603</b>
<b>Total Expenditures</b>	<b>\$ 260,697,244</b>	<b>\$ 275,637,196</b>	<b>\$ 287,828,825</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**  
**General Fund and Subfunds**

Description	2022-2023	2023-2024	2024-2025
	Actual	Revised Budget	Budget
1111 - ELEMENTARY	\$ 1,525,805	\$ 1,515,556	\$ 1,903,694
1131 - MIDDLE	404,410	317,823	1,441,093
1151 - HIGH SCHOOL	1,642,058	1,004,193	893,168
1191 - SUMMER SCHOOL	280,298	278,732	270,904
1193 - ALTERNATIVE PROGRAMS	198,352	407,776	411,935
1195 - VIRTUAL INSTRUCTION	-	500,000	440,000
1211 - GIFTED AND TALENTED	36,091	45,133	48,062
1221 - SPECIAL EDUCATION AND RELATED SERVICES	5,895,154	6,776,415	6,977,110
1224 - PROPORTIONATE SHARE SERVICES	1,096	20,601	20,591
1251 - SUPPLEMENTAL INSTRUCTION	322,305	381,741	934,650
1271 - BILINGUAL	211,030	430,663	691,902
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	1,313,501	1,299,480	1,613,942
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	21,387	57,590	61,420
1411 - STUDENT ACTIVITIES	2,238,831	3,255,174	2,788,033
1421 - SCHOOL-SPONSORED ATHLETICS	2,645,405	2,003,196	2,205,810
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	228,343	-	-
1912 - TUITION TO OTHER DISTRICTS OUTSIDE THE STATE	10,450	-	-
1913 - TUITION TO PRIVATE AGENCIES	73,789	-	-
1941 - CONTRACTED EDUCATIONAL SERVICES	13,916	-	-
<b>Subtotal - Instruction</b>	<b>17,062,220</b>	<b>18,294,073</b>	<b>20,702,313</b>
2113 - SOCIAL WORK SERVICES	2,323,106	2,670,462	2,590,518
2114 - PUPIL ACCOUNTING SERVICES	39,474	35,768	39,450
2122 - COUNSELING SERVICES	165,683	187,077	167,345
2125 - RECORD MAINTENANCE SERVICES	463	9,000	9,000
2132 - MEDICAL SERVICES	20	-	-
2133 - DENTAL SERVICES	235	-	-
2134 - NURSING SERVICES	2,050,382	2,205,851	2,323,785
2139 - OTHER HEALTH SERVICES	-	-	-
2142 - PSYCHOLOGICAL SERVICES	59,923	42,150	44,150
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	994,162	1,179,881	1,329,468
2162 - OCCUPATIONAL THERAPY-RELATED SERVICE	1,577,676	1,610,213	1,574,961
2172 - PHYSICAL THERAPY-RELATED SERVICES	546,610	559,947	605,068
2182 - VISUALLY IMPAIRED / VISION SERVICES	99,767	65,188	73,276
2191 - OTHER SUPPORT SERVICES - STUDENTS	663,624	823,200	888,177
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	515,894	764,449	977,379
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	236,820	1,392,466	1,999,462
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	263,449	117,244	113,910
2214 - PROFESSIONAL DEVELOPMENT	64,043	62,121	81,957
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	-	10,218	10,218
2222 - SCHOOL LIBRARY SERVICES	431,786	437,492	674,103
2225 - INSTRUCTION RELATED TECHNOLOGY	737,552	710,250	650,256
2311 - BOARD OF EDUCATION SERVICES	1,194,296	1,323,184	1,141,388
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	118,366	142,323	165,154
2322 - COMMUNITY RELATIONS SERVICES	310,272	422,785	406,779
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	276	2,477	-
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	918,145	786,734	920,874
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	4,161,672	4,369,369	4,239,618
2411 - OFFICE OF THE PRINCIPAL SERVICES	3,068,415	3,178,519	3,627,519
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	84,630	82,458	82,458
2511 - BUSINESS SUPPORT SERVICE AREA DIRECTION	-	25,000	-
2521 - FISCAL SERVICE AREA DIRECTION	1,101,213	981,882	1,014,765
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	222,339	195,700	168,000
2524 - PAYROLL SERVICES	188,467	254,872	221,442
2525 - FINANCIAL ACCOUNTING SERVICES	366,675	383,833	423,073
2529 - OTHER FISCAL SERVICES	121,535	130,850	200,850
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA	1,523,198	1,829,349	1,971,920
2542 - CARE AND UPKEEP OF BUILDING SERVICES	13,443,953	15,754,998	16,053,685

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**  
**General Fund and Subfunds**

Description	2022-2023	2023-2024	2024-2025
	Actual	Revised Budget	Budget
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	\$ 649,930	\$ 975,763	\$ 876,320
2544 - CARE AND UPKEEP OF EQUIPMENT SERVICES	179,886	180,000	375,000
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	144,994	145,478	154,483
2546 - SECURITY SERVICES	1,049,660	1,462,788	1,223,593
2549 - OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES	167,472	176,564	137,331
2551 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	1,139,705	1,367,100	1,225,600
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORTATI	9,142,813	8,695,169	10,105,064
2553 - CONTRACTED TRANSPORTATION SERVICES FOR STUDENTS	105,948	140,000	200,000
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES	1,987,563	1,323,007	1,847,080
2558 - NON-ALLOWABLE TRANSPORTATION EXPENSE	72,796	85,000	85,000
2559 - EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION	872,820	709,388	1,098,011
2561 - FOOD SERVICES AREA DIRECTION	49,375	356,227	356,227
2562 - FOOD PREPARATION AND DISPENSING SERVICES	7,156,074	6,606,390	6,842,515
2572 - PURCHASING SERVICES	319,701	300,000	-
2573 - WAREHOUSING AN DDISTRIBUTING SERVICES	203,532	289,398	326,687
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	503,889	665,252	636,416
2591 - OTHER BUSINESS SUPPORT SERVICES	6,633	-	-
2611 - CENTRAL OFFICE SERVICE AREA DIRECTION	-	-	-
2641 - STAFF SERVICES AREA DIRECTION	607,446	660,863	664,223
2642 - RECRUITMENT AND PLACEMENT SERVICES	67,068	70,957	75,196
2643 - HUMAN RESOURCE SERVICES	312,618	329,215	374,879
2644 - PROFESSIONAL DEVELOPMENT FOR NON-INSTRUCTIONAL	31,978	65,919	64,880
2649 - OTHER STAFF SERVICES	14,211	39,786	20,000
2691 - OTHER SUPPORT SERVICES - CENTRAL	2,381,867	1,278,720	1,539,009
2911 - OTHER SUPPORTING SERVICES	16,829	94,000	44,000
<b>Subtotal - Support Services</b>	<b>64,778,929</b>	<b>68,764,292</b>	<b>73,061,523</b>
3511 - EARLY CHILDHOOD PROGRAM	1,034,409	1,306,161	1,151,669
3512 - EARLY CHILDHOOD INSTRUCTION	2,240,612	2,448,370	2,387,622
3611 - HOMELESS AND OTHER DISADVANTAGED STUDENT ACTIVITIES	4,898	-	-
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	21,036	-	-
3811 - CUSTODY AND CARE OF CHILDREN SERVICES	5,365,214	5,171,483	5,969,064
3911 - OTHER COMMUNITY SERVICES	225	2,166	-
3912 - PARENTAL INVOLVEMENT	4,212	8,772	8,772
<b>Subtotal - Community Services</b>	<b>8,670,605</b>	<b>8,936,953</b>	<b>9,517,127</b>
5221 - INTEREST - SHORT TERM LOANS	-	-	-
5321 - FEES - SHORT TERM LOANS	-	-	-
<b>Subtotal - Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 90,511,755</b>	<b>\$ 95,995,318</b>	<b>\$ 103,280,964</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**  
**Teacher's Fund**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
1111 - ELEMENTARY	\$ 41,721,667	\$ 42,780,601	\$ 42,325,485
1131 - MIDDLE	18,105,531	18,139,586	17,611,059
1151 - HIGH SCHOOL	20,126,416	19,900,429	20,491,835
1191 - SUMMER SCHOOL	1,039,602	1,960,686	2,492,420
1193 - ALTERNATIVE PROGRAMS	1,402,845	1,515,922	1,460,127
1195 - VIRTUAL INSTRUCTION	3,555	15,340	43,195
1211 - GIFTED AND TALENTED	1,864,057	1,871,055	1,920,595
1221 - SPECIAL EDUCATION AND RELATED SERVICES	12,559,697	13,127,276	13,751,876
1224 - PROPORTIONATE SHARE SERVICES	92,363	194,480	237,549
1251 - SUPPLEMENTAL INSTRUCTION	130,752	354,212	696,314
1271 - BILINGUAL	348	154,716	2,422,399
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	1,851,607	1,990,861	2,034,558
1321 - BUSINESS EDUCATION	445,719	431,615	458,816
1331 - FAMILY CONSUMER SCIENCES EDUCATION	1,511,226	1,519,809	1,577,830
1371 - TECHNOLOGY AND ENGINEERING EDUCATION	81,601	96,557	96,944
1391 - OTHER CAREER EDUCATION (NON-PORGRAM SPECIFIC)	49,920	53,023	103,719
1411 - STUDENT ACTIVITIES	232,219	270,988	230,753
1421 - SCHOOL-SPONSORED ATHLETICS	507,401	539,089	537,992
1911 - TUITION TO OTHER DISTRICTS WITHIN THE STATE	74,703	100,000	100,000
1921 - AREA CAREER CENTER FEES	565,380	811,125	851,675
1931 - TUITION FOR SPECIAL EDUCATION SERVICES TO DISTRICT	83,670	-	90,000
1933 - TUITION FOR SPECIAL EDUCATION SERVICES TO PRIVATE	1,812,077	2,087,169	2,197,558
<b>Subtotal - Instruction</b>	<b>104,262,356</b>	<b>107,914,538</b>	<b>111,732,698</b>
2122 - COUNSELING SERVICES	5,735,397	5,990,910	6,341,970
2142 - PSYCHOLOGICAL SERVICES	646,521	606,436	639,301
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	4,047,329	4,396,795	4,279,766
2182 - VISUALLY IMPAIRED / VISION SERVICES	332,807	377,057	400,234
2191 - OTHER SUPPORT SERVICES - STUDENTS	397,052	382,173	517,717
2211 - IMPROVEMENT OF INSTRUCTION SERVICES AREA DIRECTION	558,262	582,255	533,144
2212 - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES	2,512,374	2,559,021	2,448,068
2213 - INSTRUCTIONAL STAFF TRAINING SERVICES	142,833	189,851	14,029
2214 - PROFESSIONAL DEVELOPMENT	312,320	327,225	361,635
2219 - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	16,676	17,385	29,347
2222 - SCHOOL LIBRARY SERVICES	2,029,194	2,039,507	2,046,638
2225 - INSTRUCTION RELATED TECHNOLOGY	65,834	64,391	186,118
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	304,120	590,388	651,498
2323 - STAFF RELATIONS AND NEGOTIATIONS SERVICES	5,201	94,813	132
2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES	1,274,443	1,309,492	2,219,332
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	24,236	22,004	-
2411 - OFFICE OF THE PRINCIPAL SERVICES	8,888,432	9,076,616	9,333,655
2491 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION	590,253	600,722	578,679
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	6,770	2,500	-
2641 - STAFF SERVICES AREA DIRECTION	-	-	-
2691 - OTHER SUPPORT SERVICES - CENTRAL	18,300	372,448	250,264
<b>Subtotal - Support Services</b>	<b>27,908,355</b>	<b>29,601,990</b>	<b>30,831,526</b>
3511 - EARLY CHILDHOOD PROGRAM	102,558	109,375	116,360
<b>Subtotal - Community Services</b>	<b>102,558</b>	<b>109,375</b>	<b>116,360</b>
5221 - INTEREST - SHORT TERM LOANS	-	-	-
5321 - FEES - SHORT TERM LOANS	-	-	-
<b>Subtotal - Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 132,273,269</b>	<b>\$ 137,625,902</b>	<b>\$ 142,680,584</b>



**Francis Howell School District  
Historical Summary of Expenditures by Function  
2022-2023 through 2024-2025  
Debt Service Fund**

<b>Description</b>	<b>2022-2023 Actual</b>	<b>2023-2024 Revised Budget</b>	<b>2024-2025 Budget</b>
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	\$ -	\$ 5,000	\$ -
<b>Subtotal - Support Services</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
5111 - PRINCIPAL - BONDED INDEBTEDNESS	11,135,000	32,330,000	15,440,000
5211 - INTEREST - BONDED INDEBTEDNESS	11,712,790	11,919,363	11,610,019
5311 - FEES - BONDED INDEBTEDNESS	2,609	300,000	100,000
<b>Subtotal - Debt Service</b>	<b>22,850,398</b>	<b>44,549,363</b>	<b>27,150,019</b>
<b>Total Expenditures</b>	<b>\$ 22,850,398</b>	<b>\$ 44,554,363</b>	<b>\$ 27,150,019</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**  
**Capital Projects Fund**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
1131 - MIDDLE	\$ 18,041	\$ 1,500	\$ -
1151 - HIGH SCHOOL	214,060	28,900	-
1191 - SUMMER SCHOOL	-	30,000	-
1193 - ALTERNATIVE PROGRAMS	2,216	-	-
1211 - GIFTED AND TALENTED	13,990	-	-
1221 - SPECIAL EDUCATION AND RELATED SERVICES	4,456	32,805	32,805
1251 - SUPPLEMENTAL INSTRUCTION	-	-	-
1281 - EARLY CHILDHOOD SPECIAL EDUCATION	-	6,500	6,500
1411 - STUDENT ACTIVITIES	150,284	-	-
1421 - SCHOOL-SPONSORED ATHLETICS	69,466	-	-
<b>Subtotal - Instruction</b>	<b>472,513</b>	<b>99,705</b>	<b>39,305</b>
2125 - RECORD MAINTENANCE SERVICES	-	4,000	4,000
2139 - OTHER HEALTH SERVICES	-	-	-
2152 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	6,372	-	-
2172 - PHYSICAL THERAPY-RELATED SERVICES	-	-	-
2182 - VISUALLY IMPAIRED / VISION SERVICES	20,187	8,000	8,000
2225 - INSTRUCTION RELATED TECHNOLOGY	26,428	270,000	-
2321 - OFFICE OF THE SUPERINTENDENT SERVICES	-	-	365,000
2322 - COMMUNITY RELATIONS SERVICES	3,648	5,000	-
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	549,132	395,000	610,000
2411 - OFFICE OF THE PRINCIPAL SERVICES	7,897	-	-
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	468	3,000	-
2529 - OTHER FISCAL SERVICES	3,105	-	-
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE AREA	253,068	67,667	-
2542 - CARE AND UPKEEP OF BUILDING SERVICES	552,364	1,047,000	-
2543 - CARE AND UPKEEP OF GROUNDS SERVICES	5,984	205,500	-
2545 - VEHICLE SERVICING AND MAINTENANCE SERVICES - OTHER	-	-	-
2546 - SECURITY SERVICES	33,707	62,000	-
2552 - DISTRICT OPERATED NONDISABLED STUDENT TRANSPORT	2,359,574	1,755,636	-
2554 - DISTRICT OPERATED TRANSPORTATION SERVICES	-	71,959	-
2561 - FOOD SERVICES AREA DIRECTION	96,285	-	-
2562 - FOOD PREPARATION AND DISPENSING SERVICES	58,099	30,000	417,450
2572 - PURCHASING SERVICES	102,460	-	475,000
2574 - PRINTING, PUBLISHING AND DUPLICATING SERVICES	6,426	7,030	-
2691 - OTHER SUPPORT SERVICES - CENTRAL	21,592	-	-
<b>Subtotal - Support Services</b>	<b>4,106,796</b>	<b>3,931,792</b>	<b>1,879,450</b>
3511 - EARLY CHILDHOOD PROGRAM	1,947	4,000	-
3711 - NON-PUBLIC SCHOOL STUDENTS' SERVICES	-	-	-
<b>Subtotal - Community Services</b>	<b>1,947</b>	<b>4,000</b>	<b>-</b>
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	-	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	-	-	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	581,559	1,895,614	5,057,000
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	8,177	-	250,000
<b>Subtotal - Capital Outlay</b>	<b>589,736</b>	<b>1,895,614</b>	<b>5,307,000</b>
5131 - PRINCIPAL - LEASE PURCHASE AGREEMENT	1,427,657	1,659,656	1,687,831
5231 - INTEREST - LEASE PURCHASE AGREEMENTS	182,579	185,514	206,772
<b>Subtotal - Debt Service</b>	<b>1,610,237</b>	<b>1,845,170</b>	<b>1,894,603</b>
<b>Total Expenditures</b>	<b>\$ 6,781,230</b>	<b>\$ 7,776,281</b>	<b>\$ 9,120,358</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Function**  
**2022-2023 through 2024-2025**  
**Bond Fund**

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
1421 - SCHOOL-SPONSORED ATHLETICS	\$ -	\$ -	\$ -
<b>Subtotal - Instruction</b>	-	-	-
2331 - ADMINISTRATIVE TECHNOLOGY SERVICES	-	73,955	-
2523 - RECEIVING AND DISBURSING FUNDS SERVICES	-	500	-
2541 - OPERATION AND MAINTENANCE OF PLANT SERVICE	383,136	27,189	-
2542 - CARE AND UPKEEP OF BUILDING SERVICES	845,136	-	-
2546 - SECURITY SERVICES	-	-	-
2572 - PURCHASING SERVICES	-	-	-
<b>Subtotal - Support Services</b>	1,228,272	101,644	-
4011 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	-	-	-
4031 - ARCHITECTURE, ENGINEERING AND LEGAL SERVICES	1,404,057	-	-
4051 - BUILDING ACQUISITION, CONSTRUCTION AND IMPROVEMENT	79,642,724	133,881,569	13,755,237
4091 - OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERV	-	-	-
<b>Subtotal - Capital Outlay</b>	81,046,781	133,881,569	13,755,237
5311 - FEES - BONDED INDEBTEDNESS	-	-	-
<b>Subtotal - Debt Service</b>	-	-	-
<b>Total Expenditures</b>	<b>\$ 82,275,053</b>	<b>\$ 133,983,213</b>	<b>\$ 13,755,237</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Object**  
**2022-2023 through 2024-2025**

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

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
6111 - REGULAR SALARIES	\$ 85,094,060	\$ 90,431,003	\$ 92,702,492
6112 - CERTIFICATED ADMINISTRATORS	9,383,199	9,746,815	9,931,796
6121 - SUBSTITUTE SALARIES	2,426,499	1,931,166	1,975,904
6122 - OTHER PART-TIME SALARIES	215,177	330,452	170,596
6131 - SUPPLEMENTAL PAY	1,815,511	1,960,549	2,129,310
6134 - FHSD CERTIFICATED STIPENDS	-	-	-
6141 - CERTIFICATED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	219,534	110,000	110,000
6151 - CLASSIFIED SALARIES - REGULAR	28,144,117	29,439,942	31,324,058
6152 - INSTRUCTIONAL AIDE SALARIES	7,447,782	8,542,553	9,475,658
6153 - CLASSIFIED SUBSTITUTE SALARIES	957,352	792,226	1,011,267
6161 - CLASSIFIED SALARIES - PART TIME	1,578,213	1,830,175	2,211,988
6171 - CLASSIFIED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	416,916	209,250	197,571
<b>Subtotal - Salaries</b>	<b>137,698,359</b>	<b>145,324,132</b>	<b>151,240,640</b>
6211 - TEACHERS' RETIREMENT	17,967,428	16,813,480	17,449,006
6221 - NON-TEACHER RETIREMENT	2,970,037	3,179,916	3,798,065
6231 - OLD AGE, SURVIVORS AND DISABILITY INSURANCE (OASDI)	2,469,862	2,704,804	3,015,247
6232 - MEDICARE	1,920,894	2,027,382	2,216,007
6241 - EMPLOYEE INSURANCE	23,295,815	23,792,986	25,894,239
6261 - WORKERS' COMPENSATION INSURANCE	883,421	1,108,761	1,367,024
6271 - UNEMPLOYMENT COMPENSATION	-	40,000	10,000
6291 - OTHER EMPLOYER-PROVIDED BENEFITS	314,009	276,836	278,119
<b>Subtotal - Benefits</b>	<b>49,821,466</b>	<b>49,944,164</b>	<b>54,027,707</b>
6311 - PURCHASED INSTRUCTIONAL SERVICES	3,123,585	3,849,569	4,087,467
6312 - INSTRUCTIONAL PROGRAM IMPROVEMENT SERVICES	328,014	153,371	151,783
6315 - AUDIT SERVICES	55,808	41,750	41,750
6316 - DATA PROCESSING AND TECHNOLOGY RELATED SERVICES	5,490	34,821	21,000
6317 - LEGAL SERVICES	107,881	77,300	77,300
6318 - ELECTION SERVICES	72,486	130,000	130,000
6319 - OTHER PROFESSIONAL SERVICES	1,564,359	1,805,014	2,303,841
6332 - REPAIRS AND MAINTENANCE	1,553,591	2,097,024	2,194,966
6333 - RENTAL	225,555	236,928	199,272
6334 - RENTALS - EQUIPMENT	413,330	354,880	1,009,911
6335 - WATER AND SEWER	456,432	424,994	401,953
6336 - TRASH REMOVAL	224,537	233,827	233,351
6337 - TECHNOLOGY RELATED REPAIRS AND MAINTENANCE	2,189,975	2,296,648	2,184,214
6341 - CONTRACTED PUPIL TRANSPORTATION TO AND FROM SCHOOL	1,211,688	1,526,000	1,436,000
6342 - OTHER CONTRACTED PUPIL TRANSPORTATION - NON-ROUTE	102,808	257,100	265,600
6343 - TRAVEL	226,478	623,894	607,604
6349 - OTHER TRANSPORTATION SERVICES	996	1,000	1,000
6351 - PROPERTY INSURANCE	819,556	955,443	1,112,173
6352 - LIABILITY INSURANCE	1,015,901	1,147,870	934,075
6353 - FIDELITY BOND PREMIUM	90	100	100
6361 - COMMUNICATION	371,450	547,519	477,324
6362 - ADVERTISING	20,578	19,175	14,175
6363 - PRINTING AND BINDING	22,080	21,690	23,000
6371 - DUES AND MEMBERSHIPS	214,565	260,993	270,552
6391 - OTHER PURCHASED SERVICES	7,515,542	7,012,104	7,530,658
6398 - OTHER EXPENSES	551,336	468,779	263,740
<b>Subtotal - Purchased Services</b>	<b>22,394,110</b>	<b>24,577,793</b>	<b>25,972,808</b>
6411 - GENERAL SUPPLIES	5,835,115	7,462,447	6,937,795
6412 - SUPPLIES-TECHNOLOGY RELATED	1,482,596	968,850	1,502,727
6431 - TEXTBOOKS	411,597	194,603	1,368,432
6441 - LIBRARY BOOKS	137,837	132,002	132,002
6451 - RESOURCE MATERIALS	58,956	-	180
6481 - ELECTRIC	3,024,186	3,276,764	3,078,266
6482 - GAS - NATURAL	598,926	565,178	494,202
6486 - GASOLINE / DIESEL	1,294,092	1,127,000	1,150,000
6491 - OTHER SUPPLIES AND MATERIALS	28,253	24,988	24,988
<b>Subtotal - Supplies</b>	<b>12,871,557</b>	<b>13,751,831</b>	<b>14,688,592</b>

**Francis Howell School District  
Historical Summary of Expenditures by Object  
2022-2023 through 2024-2025**

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

Description	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
6521 - BUILDINGS	\$ 81,662,587	\$ 135,238,125	\$ 16,288,237
6531 - IMPROVEMENTS OTHER THAN BUILDINGS	1,340,035	1,484,058	2,514,000
6541 - REGULAR EQUIPMENT	1,194,545	418,886	940,450
6542 - EQUIPMENT - CLASSROOM INSTRUCTIONAL APPARATUS	132,190	345,505	41,105
6543 - TECHNOLOGY-RELATED HARDWARE	568,027	348,955	610,000
6544 - TECHNOLOGY SOFTWARE	177,086	124,000	4,000
6551 - VEHICLES - EXCEPT SCHOOL BUSES	-	225,500	365,000
6552 - PUPIL TRANSPORTATION VEHICLES - SCHOOL BUSES	2,354,986	1,757,595	-
6591 - OTHER CAPITAL OUTLAY	16,122	-	250,000
<b>Subtotal - Capital Outlay</b>	<b>87,445,577</b>	<b>139,942,624</b>	<b>21,012,792</b>
6611 - PRINCIPAL - BONDED INDEBTEDNESS	11,135,000	32,330,000	15,440,000
6613 - PRINCIPAL - LEASE PURCHASE AGREEMENTS	1,427,657	1,659,656	1,687,831
6621 - INTEREST - BONDED INDEBTEDNESS	11,712,790	11,919,363	11,610,019
6622 - INTEREST - SHORT TERM LOANS	-	-	-
6623 - INTEREST - LEASE PURCHASE AGREEMENTS	182,579	185,514	206,772
6631 - FEES - BONDED INDEBTEDNESS	2,609	300,000	100,000
6632 - FEES - SHORT TERM LOANS	-	-	-
<b>Subtotal - Debt Service</b>	<b>24,460,635</b>	<b>46,394,533</b>	<b>29,044,622</b>
<b>Total Expenditures</b>	<b>\$ 334,691,705</b>	<b>\$ 419,935,077</b>	<b>\$ 295,987,162</b>

**Francis Howell School District  
Historical Summary of Expenditures by Object  
2022-2023 through 2024-2025**

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

Description	2022-2023	2023-2024	2024-2025
	Actual	Revised Budget	Budget
6111 - REGULAR SALARIES	\$ 85,094,060	\$ 90,431,003	\$ 92,702,492
6112 - CERTIFICATED ADMINISTRATORS	9,383,199	9,746,815	9,931,796
6121 - SUBSTITUTE SALARIES	2,426,499	1,931,166	1,975,904
6122 - OTHER PART-TIME SALARIES	215,177	330,452	170,596
6131 - SUPPLEMENTAL PAY	1,815,511	1,960,549	2,129,310
6134 - FHSD CERTIFICATED STIPENDS	-	-	-
6141 - CERTIFICATED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	219,534	110,000	110,000
6151 - CLASSIFIED SALARIES - REGULAR	28,144,117	29,439,942	31,324,058
6152 - INSTRUCTIONAL AIDE SALARIES	7,447,782	8,542,553	9,475,658
6153 - CLASSIFIED SUBSTITUTE SALARIES	957,352	792,226	1,011,267
6161 - CLASSIFIED SALARIES - PART TIME	1,578,213	1,830,175	2,211,988
6171 - CLASSIFIED EMPLOYEES UNUSED LEAVE AND/OR SEVERANCE	416,916	209,250	197,571
<b>Subtotal - Salaries</b>	<b>137,698,359</b>	<b>145,324,132</b>	<b>151,240,640</b>
6211 - TEACHERS' RETIREMENT	17,967,428	16,813,480	17,449,006
6221 - NON-TEACHER RETIREMENT	2,970,037	3,179,916	3,798,065
6231 - OLD AGE, SURVIVORS AND DISABILITY INSURANCE (OASDI)	2,469,862	2,704,804	3,015,247
6232 - MEDICARE	1,920,894	2,027,382	2,216,007
6241 - EMPLOYEE INSURANCE	23,295,815	23,792,986	25,894,239
6261 - WORKERS' COMPENSATION INSURANCE	883,421	1,108,761	1,367,024
6271 - UNEMPLOYMENT COMPENSATION	-	40,000	10,000
6291 - OTHER EMPLOYER-PROVIDED BENEFITS	314,009	276,836	278,119
<b>Subtotal - Benefits</b>	<b>49,821,466</b>	<b>49,944,164</b>	<b>54,027,707</b>
6311 - PURCHASED INSTRUCTIONAL SERVICES	3,123,585	3,849,569	4,087,467
6312 - INSTRUCTIONAL PROGRAM IMPROVEMENT SERVICES	328,014	153,371	151,783
6315 - AUDIT SERVICES	55,808	41,750	41,750
6316 - DATA PROCESSING AND TECHNOLOGY RELATED SERVICES	5,490	34,821	21,000
6317 - LEGAL SERVICES	107,881	77,300	77,300
6318 - ELECTION SERVICES	72,486	130,000	130,000
6319 - OTHER PROFESSIONAL SERVICES	1,564,359	1,805,014	2,303,841
6332 - REPAIRS AND MAINTENANCE	1,553,591	2,097,024	2,194,966
6333 - RENTAL	225,555	236,928	199,272
6334 - RENTALS - EQUIPMENT	413,330	354,880	1,009,911
6335 - WATER AND SEWER	456,432	424,994	401,953
6336 - TRASH REMOVAL	224,537	233,827	233,351
6337 - TECHNOLOGY RELATED REPAIRS AND MAINTENANCE	2,189,975	2,296,648	2,184,214
6341 - CONTRACTED PUPIL TRANSPORTATION TO AND FROM SCHOOL	1,211,688	1,526,000	1,436,000
6342 - OTHER CONTRACTED PUPIL TRANSPORTATION - NON-ROUTE	102,808	257,100	265,600
6343 - TRAVEL	226,478	623,894	607,604
6349 - OTHER TRANSPORTATION SERVICES	996	1,000	1,000
6351 - PROPERTY INSURANCE	819,556	955,443	1,112,173
6352 - LIABILITY INSURANCE	1,015,901	1,147,870	934,075
6353 - FIDELITY BOND PREMIUM	90	100	100
6361 - COMMUNICATION	371,450	547,519	477,324
6362 - ADVERTISING	20,578	19,175	14,175
6363 - PRINTING AND BINDING	22,080	21,690	23,000
6371 - DUES AND MEMBERSHIPS	214,565	260,993	270,552
6391 - OTHER PURCHASED SERVICES	7,515,542	7,012,104	7,530,658
6398 - OTHER EXPENSES	551,336	463,279	263,740
<b>Subtotal - Purchased Services</b>	<b>22,394,110</b>	<b>24,572,293</b>	<b>25,972,808</b>
6411 - GENERAL SUPPLIES	5,835,115	7,462,447	6,937,795
6412 - SUPPLIES-TECHNOLOGY RELATED	1,482,596	968,850	1,502,727
6431 - TEXTBOOKS	411,597	194,603	1,368,432
6441 - LIBRARY BOOKS	137,837	132,002	132,002
6451 - RESOURCE MATERIALS	58,956	-	180
6481 - ELECTRIC	3,024,186	3,276,764	3,078,266
6482 - GAS - NATURAL	598,926	565,178	494,202
6486 - GASOLINE / DIESEL	1,294,092	1,127,000	1,150,000
6491 - OTHER SUPPLIES AND MATERIALS	28,253	24,988	24,988
<b>Subtotal - Supplies</b>	<b>12,871,557</b>	<b>13,751,831</b>	<b>14,688,592</b>

**Francis Howell School District**  
**Historical Summary of Expenditures by Object**  
**2022-2023 through 2024-2025**  
**Operating Funds: General (all subfunds), Teacher's, and Capital Projects**

Description	2022-2023	2023-2024	2024-2025
	Actual	Revised Budget	Budget
6521 - BUILDINGS	\$ 452,075	\$ 1,860,500	\$ 2,533,000
6531 - IMPROVEMENTS OTHER THAN BUILDINGS	658,631	980,114	2,514,000
6541 - REGULAR EQUIPMENT	811,409	391,697	940,450
6542 - EQUIPMENT - CLASSROOM INSTRUCTIONAL APPARATUS	132,190	345,505	41,105
6543 - TECHNOLOGY-RELATED HARDWARE	568,027	275,000	610,000
6544 - TECHNOLOGY SOFTWARE	177,086	124,000	4,000
6551 - VEHICLES - EXCEPT SCHOOL BUSES	-	225,500	365,000
6552 - PUPIL TRANSPORTATION VEHICLES - SCHOOL BUSES	2,354,986	1,757,595	-
6591 - OTHER CAPITAL OUTLAY	16,122	-	250,000
<b>Subtotal - Capital Outlay</b>	<b>5,170,525</b>	<b>5,959,911</b>	<b>7,257,555</b>
6611 - PRINCIPAL - BONDED INDEBTEDNESS	-	-	-
6613 - PRINCIPAL - LEASE PURCHASE AGREEMENTS	1,427,657	1,659,656	1,687,831
6621 - INTEREST - BONDED INDEBTEDNESS	-	-	-
6622 - INTEREST - SHORT TERM LOANS	-	-	-
6623 - INTEREST - LEASE PURCHASE AGREEMENTS	182,579	185,514	206,772
6631 - FEES - BONDED INDEBTEDNESS	-	-	-
6632 - FEES - SHORT TERM LOANS	-	-	-
<b>Subtotal - Debt Service</b>	<b>1,610,237</b>	<b>1,845,170</b>	<b>1,894,603</b>
<b>Total Expenditures</b>	<b>\$ 229,566,254</b>	<b>\$ 241,397,501</b>	<b>\$ 255,081,906</b>

**Francis Howell School District**  
**Fiduciary Funds Budgeted Revenues and Expenditures**  
**2022-2023 through 2024-2025**  
**Self-Insurance Funds**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Revenues</b>		-	-
Premiums	25,002,825	25,000,000	27,000,000
Other Revenue	4,711,012	4,000,000	4,000,000
<b>Total</b>	<u>29,713,837</u>	<u>29,000,000</u>	<u>31,000,000</u>
<b>Expenses</b>			
Insurance Claims	29,398,055	26,000,000	28,000,000
Other Expenses	3,792,236	3,000,000	3,000,000
<b>Total</b>	<u>33,190,291</u>	<u>29,000,000</u>	<u>31,000,000</u>
<b>Deficit/Surplus</b>	(3,476,454)	-	-
<b>Beginning Proprietary Fund Balance</b>	9,945,030	6,468,576	6,468,576
<b>Ending Proprietary Fund Balance</b>	<u><u>6,468,576</u></u>	<u><u>6,468,576</u></u>	<u><u>6,468,576</u></u>