

FERGUSON-FLORISSANT SCHOOL DISTRICT

2024-2025 BUDGET

WWW.FERGFLOR.ORG

ST. LOUIS COUNTY, MISSOURI, USA 63042



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SCHOOL DISTRICT**

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Ferguson-Florissant School District **2024-25 ANNUAL BUDGET** EQUITY AND ACCESS FOR ALL

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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

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Executive Summary

2024-25 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Executive Summary

The Ferguson Reorganized School District R-2 also known as the Ferguson-Florissant School District (hereinafter the “District”) has completed its budgeting process for the 2024-25 fiscal year. The District prepared this budget document to give the reader a comprehensive set of information about the District as it pertains to its FY25 budget. This budget document is divided into four sections: Executive Summary, Organizational, Financial and Informational. It is designed to present information in a variety of ways in order to appeal to every type of reader. This budget presentation is designed in accordance with the Association of School Business Officials Meritorious Budget Award criteria in mind.

The budget is a fluid document and is based on the best information available at the time the budget is prepared. The District will update the FY25 budget throughout the year and will communicate major changes and adjustments to the Board of Education.

The Annual Budget represents the District’s financial plan for the 2024-2025 fiscal year. This document is designed to assist the District in communicating the budget information to the Board of Education and its local community, and to act as a financial guide for the upcoming fiscal year using the District’s current and historical financial information. The budget was developed with input from the staff, administration, and the Board of Education.

Ferguson-Florissant School District

The Ferguson-Florissant School District, located in suburban St. Louis, serves nearly 10,000 students from preschool through 12th grade with an excellent comprehensive educational program.

Fully accredited by the state of Missouri, the Ferguson-Florissant School District operates seven Pre-Kindergarten through 2nd-grade schools, six intermediate schools (3rd through 5th grade), two 6th grade centers, two middle schools, two A+ and NCA-CASI - accredited high schools, a cutting-edge STEAM middle school, and a STEAM high school, a student-centered learning Innovation School and a Restoration and Wellness Center.

In addition, the District includes a nationally recognized early education program, the award-winning Challenger Learning Center space education facility, and the Little Creek Nature Area, a 97-acre nature preserve that offers experiential learning opportunities for students in science, biology, ecology, and related areas of study.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

ANNUAL BUDGET MESSAGE

The Ferguson-Florissant School District FY2024-25 budget has been developed based on strategic financial data-driven decision-making. Knowing that having healthy finances and making decisions based on data helps ensure our District has the right staff in front of our students enabling them to receive a top-notch education. Budgets were built in mind that students and staff will be safe and treat one another with respect and compassion and be able to receive the services they need to be successful. Being strategic and using data to make decisions is vital to the health of the District's fund balance. A District's fund balance is a data point that helps a district understand if it has enough monies at the end of the fiscal year to cash flow it from July 1 until December before it begins to receive its property tax revenues. The District is planning for the 2024-2025 to be the first budget to begin to grow and reach the desired fund balance percentage for the District once determined by policy.

The budget was also built recognizing that District teachers and support staff are needed to provide amazing learning opportunities for all of our students. The District continues to experience challenging times with finding the necessary staff to adequately educate its students. Working to ensure that teachers with appropriate certifications are in front of our students helps solidify the opportunity to reduce any achievement gaps or learning loss experienced during the pandemic. The District is committed to its mission of providing high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

The budget has been built based on the best practice and framework of Smarter School Spending. All stakeholders will be held accountable for the resources they are responsible for in support of the Ferguson-Florissant School District. All stakeholders must work together to help the District remain financially stable and educationally strong for the 10,000 students it serves. The collaboration and intentionality of this guiding work, along with innovative ideas and practices, helps the District put resources where they are needed, thereby continuing to improve its educational efforts. The ability of the District to progress both academically as well as financially is very important in its success on its Annual Performance Report (APR). We are a District UNITED working towards offering a top-notch education for all of its students.

Sincerely,

Dr. Joseph Davis
Superintendent of Schools

Cindy M. Reilmann, CPA, SFO
Asst. Supt. for Business Services/CFO



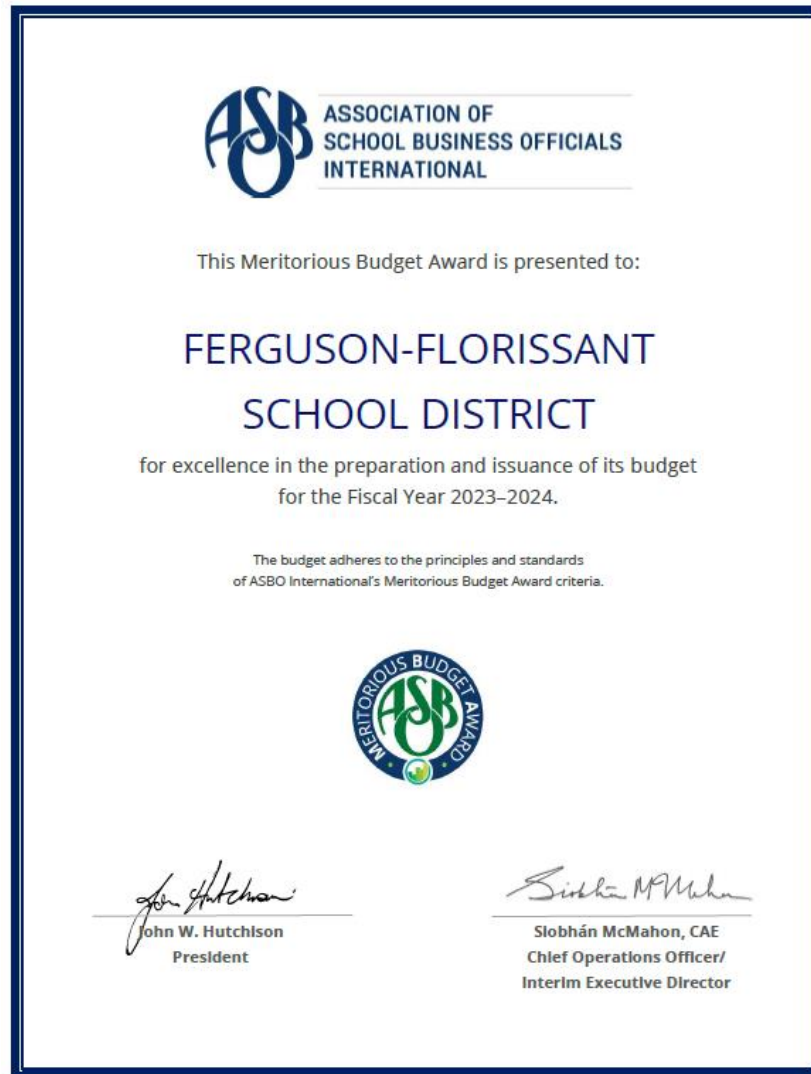
FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Meritorious Budget Award

The Ferguson-Florissant School District is proud to announce that ASBO International awarded the District with its Meritorious Budget Award for FY2023-2024. This award is given to school districts demonstrating excellence in budget preparation and presentation. The District is committed to communicating its financial situation to its community in a variety of ways for better understanding of the District's financial position.

The District has received reviewer comments and will continue to improve its budget presentation by implementing the comments and recommendations.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Mission, Vision, and Values

A photograph of a woman with long dark hair wearing a blue graduation cap, speaking into a microphone. The image is partially overlaid by text boxes for Mission, Vision, and Core Values.

Mission

We provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Our Vision

All learners graduate believing that anything is possible and prepared to realize those possibilities.

Core Values

- Student-Centered
- Excellence
- Innovation
- Relationships



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET



Core Values

Student-Centered

We use an equity lens to focus our policies, our actions, and our resources on students' academic, social-emotional, and physical well-being.

Excellence

We have high expectations for all of our students and are relentless about providing high quality, culturally competent teaching and resources to meet those expectations.

Innovation

We ensure our students are ready for a dynamic, ever-changing world by exploring real world issues and promoting curiosity and critical thinking to find innovative solutions.

Relationships

We build relationships across our schools and community to ensure everyone feels welcomed, heard, and involved as agents of positive change to create access and opportunities for students.

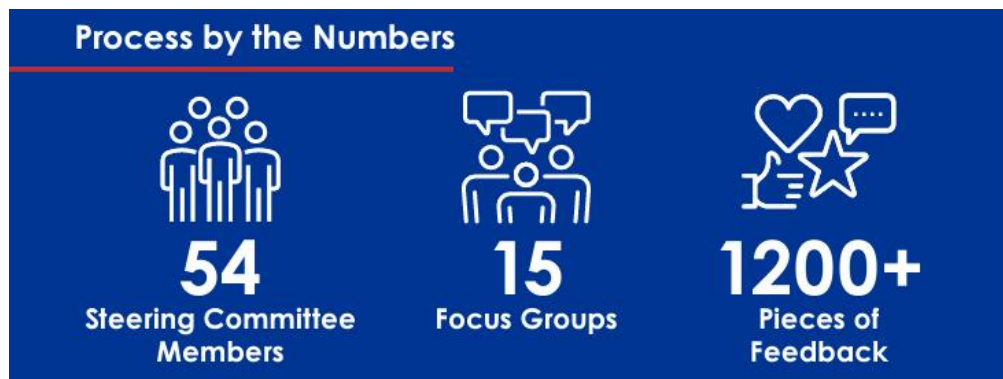


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Strategic Plan

The development of the FFSD strategic plan was a community-wide effort. The effort was led by a committee of fifty-four individuals representing teachers, parents, students, principals and central office staff as well as business leaders, elected officials, and members of the faith-based community. The committee met monthly to review research and data and develop draft content. The content was reviewed by over fifteen different focus groups who provided over one thousand two hundred pieces of feedback. The feedback was used to make revisions and recommendations to the FFSD Board of Education who adopted the plan. The board and the superintendent would like to thank the members of the committee for their time, effort, and dedication to the planning process and the district.



EQUITY AND ACCESS FOR ALL





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

During their July 13, 2022 meeting, the Ferguson-Florissant Board of Education approved a new strategic plan for Ferguson-Florissant School District. The FFSD Strategic Plan will guide our work through 2027. The new plan is guided by the mission “to provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.”

The strategic plan is rooted in the vision “for all learners to graduate believing that anything is possible and prepared to realize those possibilities.” Each year of the plan, specific and measurable action steps will be developed, and the District will focus on six priority goal areas:

- Academics Pre K-6
- Academics 7-12 and Postsecondary Success
- Well-Being
- People and Culture/Human Capital
- Financial and Operational Stewardship
- Community Engagement and Communication

In order to create the final plan, the District engaged with students, parents, staff and the community. The District conducted surveys, focus groups and community meetings to gain feedback and encouraged residents throughout the community to participate. Those results were incorporated into the development of the new plan.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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In addition, this plan is aligned with the Board approved Anti-Racist Standards and the Missouri Department of Elementary and Secondary Education's MSIP-6 or Missouri School Improvement Program Sixth Version.

Anti-Racist District Standards

In 2022, the Board of Education adopted the District's Anti-Racist Standards to maximize student excellence and social justice. Ferguson-Florissant School District is on its journey to becoming an anti-racist organization that furthers educational equity for all students, especially our most marginalized students. FFSD Standards for Social Justice in Anti-Racist Schools will further our progress in this journey, challenging us to understand and correct the inequities that may unintentionally exist within our district, to proactively act in ways that promote anti-racism, and to build on the strengths that have enabled our past progress around race and bias.

Similar to educational standards, FFSD Standards for Social Justice in Anti-Racist Schools represent the vision and goals that we will achieve as we move towards becoming an anti-racist organization. The standards focus on seven areas:





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Strategic Plan Dashboard

2022-2027 Strategic Plan

Academics K-6

1. All FFSD students will meet or exceed the state standard or demonstrate significant measurable improvement *	* This goal aligns with the CSIP Goals 1, 2	In Progress
2. FFSD will ensure birth through prekindergarten children have access to high-quality early learning experiences *	* This goal aligns with CSIP Goal 2	In Progress
3. All FFSD schools will provide a comprehensive multi-tiered system of support that addresses the academic, emotional, behavioral, social, and physical needs of each student. *	* This goal aligns with CSIP Goal 3	In Progress
4. All FFSD students will develop essential intrapersonal and interpersonal skills.		In Progress
5. All FFSD schools will implement board-adopted teacher/leader standards to ensure effective instructional staff for each student		In Progress
6. All FFSD staff will implement evidence-based instructional practices to ensure the success of each student.		In Progress

Strategies:

1. Adopt a new English Language Arts Curriculum with an emphasis on phonics
2. Implement SpringMath Curriculum with fidelity (\$75,000)
3. Implement Social Studies curriculum pilot (\$186,000)
4. Implement a robust virtual school option for students (\$600,000)
5. Continue to develop teachers and staff on English Language Learners (ELL) supports (\$89,400)



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Academics (7-12) & Post Secondary Success

7. FFSD students will achieve on track-performance on multiple measures of success by meeting or exceeding the state standard and/or demonstrating measurable growth. *

* This goal aligns with CSIP
Goal 1

In Progress

8. The school system is intentional in providing relevant, high-quality career technical education and/or advanced professional studies based on students' ICAPS

In Progress

9. All FFSD staff will implement evidence-based instructional practices to ensure the success of each student.

In Progress

10. Students will graduate prepared for global success

In Progress

Strategies:

1. Adopt a new English Language Arts Curriculum with an emphasis on phonics
2. Implement SpringMath Curriculum with fidelity (\$75,000)
3. Find innovative ways to assist certified teachers
4. Implement a robust virtual school option for students (\$600,000)
5. Continue to develop teachers and staff on English Language Learners (ELL) supports (\$89,400)
6. Career and Technical Education curriculum (\$125,000)



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Well-Being

11. FFSD will provide wrap around supports (e.g. counseling services, academic interventions, behavioral supports) to enhance the career, academic, and social/emotional development of all students. *

* This goal aligns with CSIP
Goal 3

In Progress

12. FFSD will provide a safe and caring environment that supports teaching, learning, and student success.

In Progress

Strategies:

1. Continue with Hazel Heart health and wellness supports (\$144,000)
2. Ensure staff and students feel safe when at school and after-school events
3. Implement school uniforms grades 6-12 (PreK-5 was already implemented) (\$9,000)
4. Implement Centegix safety measures (\$208,000)



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People and Culture/Human Capital

13. All staff and district leadership will participate in scheduled, ongoing, job-embedded, and content-appropriate professional learning focused on evidence-based instructional practices, staff growth goals, and student performance goals outlined in

In Progress

14. All employees will demonstrate growth while participating in an effective evaluation process based upon clear, written, and measurable targets that are aligned with the vision, mission, and goals of the district.

In Progress

15. FFSD will ensure a healthy climate and culture for all staff and students by regularly assessing stakeholder perceptions and making appropriate adjustments. *

* This goal aligns with CSIP
Goal 4

In Progress

16. The district will recruit, develop and retain a high-quality, diverse staff that is representative of the student body.

In Progress

Strategies:

1. Recruiting and retaining staff
2. Contracting services for staffing support with agencies (\$650,000)
3. Tuition reimbursement per policy (\$115,000)



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2024-25 ANNUAL BUDGET

Financial and Operational Stewardship

17. All students will experience enhanced safety, security, wellness and learning through the completion of facilities, security and technological improvements enabled by financial stability.

In Progress

18. FFSD will be fiscally responsible by maintaining an appropriate annual fund balance.

In Progress

Strategies:

1. Implementing zero-based budgeting and Smarter School Spending best practices
2. Improving financial reporting and procedures to ensure fiscal responsibility
3. Implementing data dashboards across departments (\$17,000)
4. Recurring software (\$851,500)
5. Complete implementation of Skyward HR/Finance software \$170,000
6. Fully Infinite Campus student software of approximately \$800,000 over 5 years



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Community Engagement and Communications

19. Demonstrate an integrated communications plan aligned to the FFSD Strategic Plan and MSIP 6.
Build communication efforts to achieve desired behaviors and outcomes.

In Progress

20. Strengthen community involvement with all stakeholders (e.g. parents, businesses, staff, students, local non-profits and government) through collaborative partnerships focused on the goals of the strategic plan.

In Progress

Strategies:

1. Determine various opportunities of gathering data and feedback from our community
2. Determine the support of the community on a 10-year facilities plan and tax increase bond issue
3. Engage with community regarding Long Range Facilities Plan and a potential bond issue (\$42,500)
4. Garner community input, feedback and support (\$143,667)
5. Continue Superintendent Advisory Council meetings



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Process

Budget Overview

The mission of the Ferguson-Florissant School District is to provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships. The District, through the budget process, focuses its resources in the most efficient and effective manner to support its mission. The annual budget creates a detailed analysis of the District's revenues and expenses and allows the administration to direct its financial resources in a manner that best supports student achievement.

The budget process is separated into four segments: planning, preparation, adoption, and implementation.

Planning for the District's annual budget begins with a review of the District's strategic direction. The Strategic Plan addresses every aspect of District operations.

Principals and other budget managers are provided with information per the Budget Planning Manual to assist them in developing their budgets. Budget managers are encouraged to submit their annual budget requests and tie these requests to their School Improvement Plans, which in turn helps tie the school budgets to student achievement. The Assistant Superintendent for Business Services/CFO, Director of Finance, Director of Federal Programs, and Senior Accountant meet with every budget manager to review their budget requests. The requests are refined through these meetings and through subsequent review with the District Leadership and Superintendent. Increases in budget allocations are only approved when the principal or department head can demonstrate how the increased expenditure helps move the District toward fulfilling its mission and achieving the Board's adopted goals.

Budget workshops are held with the Board of Education to discuss the FY2024-25 annual budget. In these workshops, the Board is presented with the current budget assumptions and projections and may provide additional direction to the administration regarding budget priorities. Staff members and the community also have an opportunity to learn about the budget through this workshop. This budget document is then submitted to the Board of Education for its adoption prior to June 30, in compliance with state statutes.

The focus will now shift to implementation of the FY2024-25 annual budget. Budget managers will be asked to carefully manage their budget allocations throughout the upcoming fiscal year. It will be their responsibility to implement the plans laid out through the budget development process and funded through adoption of the FY25 annual budget.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Smarter School Spending

With the District's focus on Equity and Access for All, the budget work naturally aligns with the best practice framework of Smarter School Spending, a Government Finance Officers' Association approach to school budgeting. The Smarter School Spending framework provides guidelines centered on a comprehensive budget process framework focused on academic and finance collaboration to align limited resources with desired student outcomes.

The budgeting process is a strategic activity to align scarce resources with student achievement and to succeed it must feature a partnership between the finance/budget officer and academic officer, under the leadership of the superintendent. The finance/budget officer "owns" the budget process, but the academic officer is responsible for ensuring a clear student performance strategy. The superintendent guides the participants in the budget process through the hard choices between competing potential uses of resources. Working together, the finance officer, academic officer and superintendent will be able to translate a coherent instructional strategy in to dollars.

A robust budget process should engage and communicate with stakeholders, along with prioritizing goals, allocating resources, and tracking progress. The budget process is a plan, a tool for transparency, and a structure for ensuring accountability.



Smarter School Spending major steps/phases:

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Capital Projects Development Process

The Ferguson Florissant School District's facilities include seven primary schools (PK-2), six intermediate schools (3-5), two sixth grade centers, three middle schools, three comprehensive high schools, one innovation school, one alternative education school, two Child Development Centers within other buildings and one welcome/student service center. The District also has the Little Creek Nature Area, Challenger Learning Center, an administration building and the Transportation Office. These 27 sites include over 1.9 million square feet of building space under roof, with miles of plumbing and wiring, and hundreds of mechanical systems. The average building in the District is 66 years old; the newest building is 20 years old and the oldest building is 143 years old. Central Intermediate School was built in 1880 and is the oldest continually operating school building west of the Mississippi.

The District believes that carefully determined building improvements are essential to controlling future capital expenses. The District is currently working to complete a 10 year Comprehensive Facilities Long Range Plan. The Long Range Plan outlines the major capital projects that will need to be completed over the next 10 years. This comprehensive long range plan will be based on a detailed assessment of all District buildings/campuses. With the increase costs in materials and labor shortages, the District's Facilities staff continually reviews projects and sets priorities for each fiscal year based on the needs of each building/location and financial resources available.

The process of identifying minor capital projects is ongoing with the Assistant Superintendent and the Director of Operations and Maintenance in collaboration with the Superintendent, continually assessing and reassessing needs of each building. These administrators are responsible for prioritizing needs for the entire District. The highest priority needs are included in the capital projects budget each year. The operating budget does take priority over the capital budget because the operating budget includes expenses directly related to educating students.

Ferguson-Florissant to Receive 16 Electric Buses Thanks to Federal Grant

In a significant stride toward sustainability, Ferguson-Florissant School District is one of two Missouri school districts selected to receive a grant for the purchase of electric buses and charging stations through the U.S. Environmental Protection Agency's (EPA) Clean School Bus Program. The EPA grant will cover the cost of replacing 16 diesel buses in the fleet with new electric buses and the charging stations needed to charge and maintain the vehicles. [Learn more.](#)





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Calendar

Date	Description
September	Review Strategic Plan and CSIP goals progress. Facilities Strategic Planning review.
November	Review Enrollment projections by building and grade.
December	Budget planning manual updated and budget workbooks are created for buildings and departments. Staffing meetings will begin.
January	Buildings and departments work with their staff to develop their budgets. Budget workbooks will be reviewed during budget meetings.
February	Budget workbooks will be reviewed during budget meetings.
March - April	The Finance Department prepares the initial budget document for review.
May	Work sessions are held with the Board of Education regarding budget as needed.
June	Budget is presented for first reading at the first BOE meeting. The Budget is adopted by the Board of Education at second BOE meeting prior to June 30 as required by State Statute.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budgetary Goals

The FY25 Preliminary Budget shows a surplus of approximately \$2 million in the operating funds. Although the FY25 budget has a surplus, there are many variables that can still impact the ultimate surplus/deficit. The District continues to be conservative in its revenue and expenditure estimates; however, the post-pandemic dynamic relating to the staffing shortage and the loss of federally funded CARES Act monies has caused a heightened awareness for the Ferguson-Florissant School District. The District will continue to focus on reducing expenditures where needed and increasing its fund balance appropriately.

The District continues to respond to the COVID-19 pandemic and adapt its learning environment accordingly. The pandemic brought virtual instruction into the forefront. Most of the virtual instruction will occur through a contracted service such as LAUNCH. LAUNCH is a purpose-driven virtual course access program designed to serve Missouri students. LAUNCH is based in Springfield Public Schools and partners with school districts statewide to offer students access to its virtual courses. All LAUNCH courses are built by curriculum specialists, teachers and digital developers and are aligned to Missouri Learning Standards. Each LAUNCH course is taught by a highly qualified Missouri educator. However, the Ferguson-Florissant School District sees the need to provide its own highly robust, virtual school option in the best interest of students and staff. This FY25 budget includes funding for a virtual school.

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

With ARP ESSER III funds ending in September 2024, the District strategized on which initiatives should be included in this FY25 budget. There will be some ESSER III funds budgeted as both revenues and expenditures due to HVAC projects not being completed prior to this budget year.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Significant Changes in Budgeting

ESSA

The District continues to comply with the requirements of the Every Student Succeeds Act (ESSA) and to fulfill the federal requirements created in Regulation 200.35, per-pupil expenditures. The Missouri Department of Elementary and Secondary Education (DESE) required additional elements to be reported by districts and charter schools starting in FY19 and subsequent years. The District has made significant changes to its general ledger accounting structure to accommodate these new requirements. This has also led to adjusting our budget process to include more detailed building-level expenditure reporting.



Federal Regulation 200.35 regarding per-pupil expenditures states: “A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil. Expenditures include administration, instruction, instructional support, student support services, pupil transportation services, operation and maintenance of plant, fixed charges, preschool and net expenditures to cover deficits for food services and student body activities not including expenditures for community services, capital outlay, and debt service.”

COVID-19

The District is continuing to face budgeting challenges due to impacts from the COVID-19/Coronavirus pandemic. From staff shortages to supply chain issues, the District continues to work to meet the challenges posed by COVID. As additional federal funding becomes available, as a result of the issues surrounding the pandemic, the District will work to strategically determine where and how to best use these federal funds.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Considerations

The Finance Department staff tried to accommodate all budget requests while weighing the anticipated revenue sources. The following items were relevant to the process of meeting the District's vision of all learners graduate believing that anything is possible and prepared to realize those possibilities.

The budget is focused on implementing the Board of Education's Strategic Plan priorities as well as the Anti-Racism Standards.

The budget reflects salary increases for certified staff and support and professional staff based on negotiated agreements with the District's employee bargaining unit.

The District continues to evaluate and update its efforts to provide a rigorous curriculum for its students focusing on Math as well as English Language Arts with an emphasis in phonics; including a virtual school option for students when needed.

The budget includes funding for support operations, such as the contracted Food and Nutrition Services operations and the District-operated student transportation system.

The budget includes capital expenditures to address planned facility renovations and improvements.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Policies and Regulations

6011 BUDGET ESTIMATE

Prior to April 1 of each year, the Superintendent shall submit to the Board of Education an estimated budget for the ensuing fiscal year. The budget estimate shall contain estimated receipts by source and fund and estimated disbursements by purpose and fund. The budget estimate shall also show the amount of anticipated tax revenue to be raised by the tax rate currently levied for each fund. The Board shall make such modifications of the budget estimate as may be required for the efficient planning and operation of the District.

6013 ANNUAL BUDGET

It is the Board's responsibility to secure adequate funds to conduct a quality program of education in the District. The annual school budget is the Board's plan for allocating the available financial resources into an explicit expenditure plan to sustain and improve the educational function of the District. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the District. Prior to July 1, the Superintendent shall submit to the Board a proposed annual budget. The Board will conduct at least one public hearing in regard to the proposed budget. The proposed budget shall present a complete financial plan for the current budget year and shall include the following information:

1. A budget message describing the important features of the budget.
2. Estimated revenues to be received from all sources for the budget year, itemized by fund and source, with a comparison of revenues for the two previous years.
3. Proposed expenditures for the budget year, itemized by fund and purpose, with a comparison of expenditures for the two previous years.
4. The expenditures required for the scheduled payment of interest and principal on the bonded indebtedness of the District.
5. A budget summary describing estimated cash balances by fund at the start of the budget year, estimated receipts, proposed expenditures, and estimated balances by fund at the close of the budget year.

The budget shall be based on the educational needs and financial ability of the District as cooperatively identified by the Superintendent and staff, the Board, and the school community. As such, the annual



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

school budgeting process is an important function of District operations and serves to improve communications within the District organization and with the residents of the community.

The Board after making such modifications as deemed necessary, shall adopt the proposed budget as the official budget for the District. Refer to VOLTS - Appendix R - AL-8 and ER-7

6014 BUDGET AMENDMENT

The annual budget adopted by the Board of Education shall be considered a controlled spending plan for the ensuing year which authorizes the Superintendent to make expenditure commitments in accordance with the policies of the Board of Education and state law. At the time of its adoption by the Board of Education, the annual budget shall be based on the best available information concerning the expenditure requirements of the District and the availability of funds. If changes in the spending plans of the District increase the total expenditures in any fund over the expenditures previously authorized by the Board of Education for that fund, the Superintendent shall submit to the Board of Education a budget amendment describing the increase in expenditures in detail and setting forth the facts and reasons making the increase necessary. The budget amendment, if adopted by the Board of Education, shall become part of the official budget for the District.

6015 FUND TRANSFERS

Missouri law permits the School District to make certain inter-fund transfer(s) under certain circumstances. The transfers may take place in any given year (regardless of the amount of transfer) IF: a. a majority of the board members in office passes a resolution approving the amount of the transfer (recorded in the board minutes); b. the resolution identifies the specific capital projects to be funded by the transferred funds (recorded in the board minutes) (GTB/Line 1 transfer); and c. the resolution identifies the estimated expenditure date or dates (recorded in board minutes) (GTB/Line 1 transfer). However, applicable law and the School District's Policies and Procedures authorize the Superintendent to decide, in his or her sole discretion, to forego recommending such transfer(s) so long as doing so does not violate Mo. Rev. Stat. Chapter 67.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Human and Financial Resources

The District annually reviews its staffing needs based on enrollment trends and estimates. The 2024-25 staffing plan is closely aligned with the District's overall strategic plan. Personnel aligns with both Priority 4: People and Culture/Human Capital as well as Priority 5: Financial and Operational Stewardship due to the fact that the staffing for the District accounts for 75-80% of the District's overall budget. The proposed staffing plan maintains status quo staffing levels for 2024-2025 with approximately 1,300 staff members.

In a post-pandemic economy and with struggling resources, the District has not been able to hire all of the necessary classroom teachers while also working to offer additional instructional supports such as Instructional Support Leaders, Class Size Reduction Teachers, etc. Despite having significant ESSER III funding, the staff is just not available.

The District has been evaluating innovative options in regards to staffing by looking at different models to address the reduced pipeline of certified teachers coming into education as a career. The District has several veteran teachers which the District is working to ensure feels appreciated in order to continue to provide quality, certified teachers in front of our students. In addition, the District is continually trying to increase its base teacher salary so that the District can compete with its neighboring school districts in regards to compensation. For FY25 the District negotiated an increase to the base teacher salary to \$43,000; which is still significantly lower than neighboring school districts, but must also be managed with the other staffing costs. Also for FY25 the District focused on its security efforts and increased salaries for the District's security officers to maintain a strong sense of security in our District.

2024 Teacher of the Year!

Congratulations to LTC (R) Darrell Gray from McCluer High School on being selected as the 2024 Ferguson-Florissant School District Teacher of the Year! His dedication and commitment to students exemplify excellence in education. We are #fergflorproud!





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Overview

The Ferguson-Florissant School District is a community of families and neighborhoods located in suburban St. Louis, Mo.

Fully-accredited by the state of Missouri, the district provides an excellent comprehensive educational program for approximately 10,000 children from preschool through 12th grade. The district is comprised of seven primary schools (PreK-2), six elementary schools (3-5), two sixth grade centers, three middle schools (7-8), two high schools and one alternative school as well as a nationally-recognized early education program, the PROBE gifted education program, the award-winning Challenger Learning Center, Little Creek Nature Area, the Innovation School at Cool Valley, a STEAM middle school and a STEAM high school.

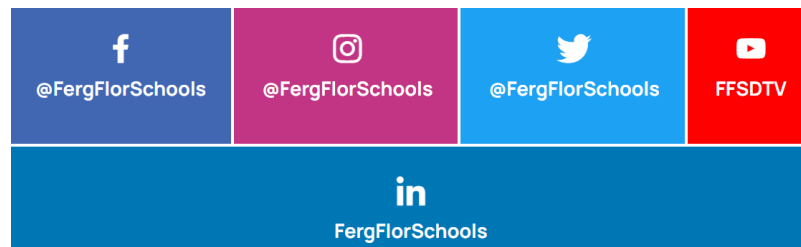
The Ferguson-Florissant School District has earned a national reputation as an innovative educational leader, and the staff works continually to provide the highest quality instructional program for our students.

From preschool through high school, our programs offer excellent educational opportunities for students. Our nationally-acclaimed early education program includes Parents as Teachers, free preschool for three- and four-year-olds, early childhood special education programs, child day care and full-day kindergarten. Both of the district's high schools have earned national Project Lead the Way (PLTW) certification for their science, technology, engineering and math (STEM) curriculum. PLTW certification marks our schools as providers of a rigorous curriculum that allows students to apply what they learn in math and science to real-life engineering and technology projects.

Our overall curriculum emphasizes the basic subject areas and our instructional strategies are designed to help students be successful. We help our students master the basics, develop practical life skills, become problem-solvers, learn to communicate and work effectively with others, and develop patterns for lifelong learning.

More information is available on this website and on our social media pages (Facebook, Twitter and YouTube) to help parents and community members learn about our schools and programs.

For further information, please contact the district's communications department at (314) 687-1913 or email us at info@fergflor.org.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

St. Louis County Elected Officials and Cities

Find your Elected Officials

St. Louis County Elections Links

Knowing who represents you in government is essential to having your voice heard. We have compiled several links to find and/or contact your elected officials.

You can find many of your elected officials and the [Senate Lookup](#) link. Enter your address and you will see a list of your representatives in office.

You may find additional elected officials at the St. Louis County Elections link above.

Your voice can be influential if you get involved in local government. Use the links below to access local Municipalities' websites.

[City of Berkeley](#)

[City of Calverton Park](#)

[City of Cool Valley](#)

[City of Dellwood](#)

[City of Ferguson](#)

[City of Florissant](#)

[City of Hazelwood](#)

[City of Kinloch](#)

[City of Normandy](#)



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Board of Education

Board of Education



Dr. Kevin M. Martin

President



**Dr. Donna Paulette-
Thurman**

Vice President



Mrs. Jillian Dunn

Secretary



Mr. Terry Tyson

Assistant Secretary



Dr. Courtney Graves



Dr. Sheila Powell-Walker



Mr. Jamal Bailey



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Student Representative for the Board of Education

Board of Education Student Representative Installation During the Jan. 10 Board Meeting

Leilani Billups, a junior at STEAM Academy @ MSB, has been elected to represent the student body on the Board of Education, marking a significant milestone in fostering student participation. The Board of Education, recognizing the value of student input, recently enacted a policy allowing a student to serve as a non-voting member of the Board. This initiative aims to elevate the significance of student voices in key decision-making processes.

As part of the selection process for the student Board of Education representative, interested candidates were required to submit an essay detailing the importance of student leadership. From a pool of applicants, five finalists emerged, representing McCluer, McCluer North, Innovation, STEAM High, and Restoration and Wellness Center.

The final phase of the selection process involved the five finalists responding to video interview questions, which were made accessible to all middle and high school students during Advisory. Students were then empowered to cast their vote recommendations to their respective student building representatives, contributing to the democratic selection of the student Board of Education representative.

Leilani emerged as the elected student representative. She was sworn in during Wednesday night's board meeting, officially commencing her one-year term.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Executive Administration

Dr. Joseph Davis Superintendent
TBD Chief of Staff
Dr. Jana Haywood Assistant Superintendent for Human Resources
Dr. Jane Crawford Assistant Superintendent for Secondary Schools
Mr. Sean Joyce Assistant Superintendent for Elementary Schools
Mrs. Cindy M. Reilmann Assistant Superintendent for Business Services/CFO
Mr. Brent Mitchell Assistant Superintendent for Support Services
Mr. David Murray Chief Academic Officer
Mr. Terry O'Neil Asst. Superintendent-Operations, Maintenance & Transportation
Mrs. Tamoya Rose-Watson Asst. Superintendent-Culture & Learning Transformation
Mrs. Vershaun Howze Executive Director for Safety and Security
Mrs. Joycelyn Pugh-Walker Executive Director for Federal Programs





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Organizational Chart

Ferguson-Florissant School District 2024-2025



* Indicates Cabinet Member

Updates to the organizational chart will be made once final board approval occurs and is communicated out. Changes will be made throughout the year as needed.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Financial Summary

Fund Accounting

The District accounts for revenues and expenditures in nine funds:

Governmental Funds

- General (Incidental) Fund
- Special Revenue (Teacher's) Fund
- Debt Service Fund
- Capital Projects/Bond Fund

Proprietary/Internal Service Funds

- Self-Insured Medical Fund

Enterprise Funds

Student Activity/Trust Fund

- Student Activities Fund

Operating Funds

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Annual Secretary of the Board Report

The Annual Secretary of the Board Report (ASBR) is required by Section 162.821 RSMo, to be submitted to the Department of Elementary and Secondary Education on or before August 15 each year. The (ASBR) is the State of Missouri's financial report that contains information on revenues, expenditures, fund balances, debt, and transportation data that are used for various data comparisons, calculations, and data requests. Examples include payments, the Local Effort Calculation, the Current Expenditure Calculation, report card information, and federal reporting information. Most school districts in the State of Missouri report their finances on the cash basis of accounting. As a result, this financial report is similar to the audit reports filed by those school districts.

ASBR reporting will always be a year behind the current fiscal year and two years behind the proposed budget year. Therefore, only FY23 is shown as an example of this report. The General Fund amounts also include other funds rolling up into the General Fund for DESE reporting: Food & Nutrition Services, Student Activity, and Insurance Funds.



Year: 2022-2023

District: FERGUSON-FLOISSANT R-II

Version: Open

State of Missouri
Department of Elementary and Secondary Education
School Finance Section

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR) Fiscal Year 2022-2023

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2023.

SECTION 161.527, RSMo, concerning financially stressed school districts, requires that one copy be filed with the Department of Elementary and Secondary Education by July 15, 2023, to be eligible for the Proposition C rollback exemption.

Part I Summary

Total Assessed Valuation as of December 31, 2022 1,212,104,340
(Exclude Tax Increment Financing AV)
Basis of Accounting CASH

	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2022-2023 Levy Unadjusted	2.1334	2.4809	0.2670	0.2040	5.0853
2022-2023 Levy Adjusted	2.1334	2.4809	0.2670	0.2040	5.0853
3111 Beginning Fund Balances	19,431,652.21	2,110,614.38	4,450,963.94	187,028.32	26,180,258.85
5899 Total Revenue (See Part II)	64,418,157.14	77,657,916.85	11,115,545.88	9,791,728.24	162,983,348.11
5999 Total Revenue And Balances	83,849,809.35	79,768,531.23	15,566,509.82	9,978,756.56	189,163,606.96
5510 Transfer To	0.00	0.00	0.00	1,000,000.00	1,000,000.00
6710 Transfer From	1,000,000.00	0.00	0.00	0.00	1,000,000.00
9999 Expenditures (See Part III)	63,240,820.30	76,304,142.53	10,047,149.60	10,745,884.91	160,337,997.34
3112 Ending Fund Balances	19,608,989.05	3,464,388.70	5,519,360.22	232,871.65	28,825,609.62
3412 Restr Fund Balances	0.00	0.00	0.00	0.00	0.00
Unrestricted Ending Fund Balance (Incidental + Teachers Funds)	16.53%				



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenues and Expenditures by Fund

All Funds

Total revenue for FY2024-25 is projected to be \$158,731,542. The chart below shows the distribution of the FY25 budgeted revenues and expenditures by source and budgeted expenditures of \$156,940,647 by object. There are many factors between all of the funds that are reflecting an All Funds surplus of \$1.79M and will be discussed throughout the budget document. The beginning fund balance for FY2024-2025 is what is projected to be the fund balance at June 30, 2024.

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 77,748,892	\$ 80,073,510	\$ 86,186,729	\$ 90,893,937	\$ 95,989,890	\$ 5,095,953	5.61%
	County	\$ 1,559,191	\$ 1,508,434	\$ 1,663,566	\$ 1,625,000	\$ 1,725,000	\$ 100,000	6.15%
	State	\$ 39,320,719	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 1,491,382	3.73%
	Federal	\$ 10,324,345	\$ 30,970,891	\$ 25,076,324	\$ 27,245,369	\$ 19,306,908	\$ (7,938,461)	-29.14%
	Other	\$ 26,093	\$ 4,205	\$ 7,425,899	\$ 25,000	\$ 200,000	\$ 175,000	700.00%
Total Revenues		\$ 128,979,240	\$ 147,428,624	\$ 162,983,348	\$ 159,807,668	\$ 158,731,542	\$ (1,076,126)	-0.67%
Expenditures:								
	Salaries	\$ 81,550,572	\$ 86,239,245	\$ 86,561,637	\$ 91,722,791	\$ 86,926,532	\$ (4,796,259)	-5.23%
	Benefits	\$ 26,419,568	\$ 27,612,808	\$ 27,493,617	\$ 30,856,059	\$ 29,037,937	\$ (1,818,122)	-5.89%
	Purchased Services	\$ 9,044,382	\$ 12,237,071	\$ 14,385,215	\$ 14,910,837	\$ 18,316,282	\$ 3,405,445	22.84%
	Supplies	\$ 12,081,262	\$ 11,716,865	\$ 11,104,493	\$ 12,594,535	\$ 10,566,608	\$ (2,027,927)	-16.10%
	Capital Outlay	\$ 1,576,894	\$ 6,927,316	\$ 10,104,049	\$ 8,779,208	\$ 7,362,182	\$ (1,417,026)	-16.14%
	Other	\$ 3,937,607	\$ 3,453,057	\$ 10,688,985	\$ 4,831,387	\$ 4,731,105	\$ (100,282)	-2.08%
Total Expenditures		\$ 134,610,285	\$ 148,186,363	\$ 160,337,997	\$ 163,694,817	\$ 156,940,647	\$ (6,754,171)	-4.13%
Yearly Increase (Decrease)		\$ (5,631,045)	\$ (757,739)	\$ 2,645,351	\$ (3,887,149)	\$ 1,790,895		
Fund Balance - July 1		\$ 32,569,043	\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 32,685,359		
Fund Balance - June 30		\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 24,938,460	\$ 34,476,254		



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget - All Governmental Funds

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

All Governmental Funds

- Local revenues from property taxes are projected to increase in forecasted years when reassessment occurs. Property tax revenue will increase at an uneven rate, consistent with the biennial reassessment cycle. State sales tax revenue is projected to show ongoing growth as a result of improvements in the state's economy.
- County revenues will remain essentially flat.
- State revenue will remain flat over the forecast period, due to a stable to declining student population and reductions to the State's general revenue as a result of reductions in income tax rates.
- Federal revenue is expected to remain essentially flat after COVID monies are gone.
- Non-salary expenses for Purchased Services and Supplies are expected to increase minimally as a result of increased costs of those services and supplies.
- Capital Projects Fund expenditures are forecasted based on current funding levels as the District has not yet determined the ability or timing of a potential bond issue in its future.

Salaries are budgeted with minimal future salary increases; benefits are projected to increase due to the rising cost of medical insurance. Capital Outlay expenditures include deferred maintenance projects to be completed at locations across the District. The Debt Service fund does not include any future bond authorization or impacts to the amount of levy needed to fund the principal and interest payments. The District will monitor its fund balances closely and reduce spending where possible to offset any deficits.

All Governmental funds means the General fund, Special Revenue fund, Debt Service fund, and Capital Projects fund of a local district. Forecasts will only be presented for the Operating Funds as well individually for the Debt Service fund and Capital Projects fund.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenues and Expenditures - Operating Funds: General (Incidental) and Special Revenue (Teachers') Funds Only

The General (Incidental) and Special Revenue (Teachers') Fund is showing a surplus of \$2 million for FY25. This is primarily attributable to the increases in Property Tax, Prop C/Sales Tax and Transportation revenues with a tighter review of staffing and District needs versus wants.

General (Incidental) Fund & Special Revenue (Teachers') Fund

- Actual salary increases in future years will be determined through negotiations. (Although projections assume minimal salary increases FY2025-26 on.)
- Benefit expenditures are expected to increase largely as a result of increases in the cost of medical insurance; however, the District will strive to lower the impact on its employees.
- Levy authority is retained in the General Fund. At the end of the fiscal year, money can be transferred into the Special Revenue Fund from the General Fund as necessary to clear any negative balances.

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget

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

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 72,743,398	\$ 73,745,176	\$ 79,355,506	\$ 81,987,701	\$ 88,997,441	\$ 7,009,740	8.55%
	County	\$ 1,446,855	\$ 1,379,224	\$ 1,532,117	\$ 1,466,590	\$ 1,563,485	\$ 96,895	6.61%
	State	\$ 39,317,643	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 1,491,382	3.73%
	Federal	\$ 10,175,137	\$ 30,970,891	\$ 18,276,723	\$ 27,245,369	\$ 14,580,930	\$ (12,664,439)	-46.48%
	Other	\$ 26,093	\$ 4,205	\$ 280,899	\$ 25,000	\$ 200,000	\$ 175,000	700.00%
Total Revenues		\$ 123,709,126	\$ 140,971,080	\$ 142,076,074	\$ 150,743,022	\$ 146,851,600	\$ (3,891,422)	-2.58%
Expenditures:								
	Salaries	\$ 81,550,572	\$ 86,239,245	\$ 86,561,637	\$ 91,722,791	\$ 86,926,532	\$ (4,796,259)	-5.23%
	Benefits	\$ 26,419,568	\$ 27,612,808	\$ 27,493,617	\$ 30,856,059	\$ 29,037,937	\$ (1,818,122)	-5.89%
	Purchased Services	\$ 9,044,382	\$ 12,237,071	\$ 14,385,215	\$ 14,910,837	\$ 18,316,282	\$ 3,405,445	22.84%
	Supplies	\$ 12,081,262	\$ 11,716,865	\$ 11,104,493	\$ 12,594,535	\$ 10,566,608	\$ (2,027,927)	-16.10%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 129,095,784	\$ 137,805,989	\$ 139,544,963	\$ 150,084,222	\$ 144,847,360	\$ (5,236,863)	-3.49%
Yearly Increase (Decrease)		\$ (5,386,658)	\$ 3,165,090	\$ 2,531,111	\$ 658,800	\$ 2,004,240		
Transfer to Capital Projects		\$ -	\$ (1,015,934)	\$ (1,000,000)	\$ (4,360,897)	\$ -		
Fund Balance - July 1		\$ 24,779,769	\$ 19,393,111	\$ 21,542,268	\$ 28,037,697	\$ 25,784,652		
Fund Balance - June 30		\$ 19,393,111	\$ 21,542,268	\$ 23,073,379	\$ 24,335,600	\$ 27,788,892		
Fund Balance %		15.02%	15.63%	16.53%	16.21%	19.18%		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Forecast

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

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 72,743,398	\$ 73,745,176	\$ 79,355,506	\$ 81,987,701	\$ 88,997,441	\$ 92,557,339	4.0%	\$ 93,482,912	1.0%	\$ 97,222,229	4.0%
	County	\$ 1,446,855	\$ 1,379,224	\$ 1,532,117	\$ 1,466,590	\$ 1,563,485	\$ 1,563,485	0.0%	\$ 1,563,485	0.0%	\$ 1,563,485	0.0%
	State	\$ 39,317,643	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 41,924,841	1.0%	\$ 41,924,841	0.0%	\$ 42,344,090	1.0%
	Federal	\$ 10,175,137	\$ 30,970,891	\$ 18,276,723	\$ 27,245,369	\$ 14,580,930	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%
	Other	\$ 26,093	\$ 4,205	\$ 280,899	\$ 25,000	\$ 200,000	\$ 200,000	0.0%	\$ 200,000	0.0%	\$ 200,000	0.0%
Total Revenues		\$ 123,709,126	\$ 140,971,080	\$ 142,076,074	\$ 150,743,022	\$ 146,851,600	\$ 153,245,665		\$ 154,171,238		\$ 158,329,803	
Expenditures:												
	Salaries	\$ 81,550,572	\$ 86,239,245	\$ 86,561,637	\$ 91,722,791	\$ 86,926,532	\$ 88,665,063	2.0%	\$ 90,438,364	2.0%	\$ 92,247,131	2.0%
	Benefits	\$ 26,419,568	\$ 27,612,808	\$ 27,493,617	\$ 30,856,059	\$ 29,037,937	\$ 29,618,696	2.0%	\$ 30,211,070	2.0%	\$ 30,815,291	2.0%
	Purchased Services	\$ 9,044,382	\$ 12,237,071	\$ 14,385,215	\$ 14,910,837	\$ 18,316,282	\$ 18,316,282	0.0%	\$ 18,316,282	0.0%	\$ 18,316,282	0.0%
	Supplies	\$ 12,081,262	\$ 11,716,865	\$ 11,104,493	\$ 12,594,535	\$ 10,566,608	\$ 10,777,940	2.0%	\$ 10,993,499	2.0%	\$ 11,213,369	2.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenditures		\$ 129,095,784	\$ 137,805,989	\$ 139,544,963	\$ 150,084,222	\$ 144,847,360	\$ 147,377,981		\$ 149,959,215		\$ 152,592,074	
Yearly Increase (Decrease)		\$ (5,386,658)	\$ 3,165,090	\$ 2,531,111	\$ 658,800	\$ 2,004,240	\$ 5,867,684		\$ 4,212,023		\$ 5,737,730	
Transfer to Capital Fund		\$ -	\$ (1,015,934)	\$ (1,000,000)	\$ (4,360,897)	\$ -	\$ (328,049)		\$ (385,055)		\$ (381,346)	
Fund Balance - July 1		\$ 24,779,769	\$ 19,393,112	\$ 21,542,268	\$ 28,037,697	\$ 25,784,652	\$ 27,788,892		\$ 33,328,528		\$ 37,155,496	
Fund Balance - June 30		\$ 19,393,112	\$ 21,542,270	\$ 23,073,379	\$ 24,335,600	\$ 27,788,892	\$ 33,328,528		\$ 37,155,496		\$ 42,511,880	
Fund Balance %		15.02%	15.63%	16.53%	16.21%	19.18%	22.61%		24.78%		27.86%	



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Debt Service Fund

The Ferguson-Florissant School District's normal debt and interest obligations for FY2024-25 total \$4,153,380, not including any fees budgeted. These obligations are comprised of \$2,985,000 in principal and \$1,168,380 in interest payments. The Debt Service Fund remains healthy and able to maintain a fund balance to pay a full year's principal and interest payments.

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 2,885,462	\$ 3,583,862	\$ 3,897,164	\$ 3,913,061	\$ 3,963,872	\$ 50,811	1.30%
	County	\$ 68,592	\$ 68,338	\$ 73,382	\$ 89,799	\$ 91,559	\$ 1,760	1.96%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ 7,145,000	\$ -	\$ -	\$ -	
Total Revenues		\$ 2,954,055	\$ 3,652,200	\$ 11,115,546	\$ 4,002,860	\$ 4,055,431	\$ 52,571	1.31%
Expenditures:								
	Principal	\$ 1,335,000	\$ 1,395,000	\$ 8,605,000	\$ 2,880,000	\$ 2,985,000	\$ 105,000	3.65%
	Interest	\$ 1,429,519	\$ 1,411,140	\$ 1,371,457	\$ 1,277,912	\$ 1,168,380	\$ (109,532)	-8.57%
	Other	\$ 4,646	\$ 4,009	\$ 70,693	\$ 30,000	\$ 30,000	\$ -	
Total Expenditures		\$ 2,769,165	\$ 2,810,150	\$ 10,047,150	\$ 4,187,912	\$ 4,183,380	\$ (4,532)	-0.11%
Yearly Increase (Decrease)		\$ 184,889	\$ 842,051	\$ 1,068,396	\$ (185,052)	\$ (127,949)		
Fund Balance - July 1		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,575,128		
Fund Balance - June 30		\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,334,308	\$ 5,447,179		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Forecast Debt Service Fund

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 2,885,462	\$ 3,583,862	\$ 3,897,164	\$ 3,913,061	\$ 3,963,872	\$ 4,122,427	4%	\$ 4,204,875	2%	\$ 4,373,070	4%
	County	\$ 68,592	\$ 68,338	\$ 73,382	\$ 89,799	\$ 91,559	\$ 91,559	0%	\$ 91,559	0%	\$ 91,559	0%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ -	\$ -	\$ 7,145,000	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
Total Revenues		\$ 2,954,055	\$ 3,652,200	\$ 11,115,546	\$ 4,002,860	\$ 4,055,431	\$ 4,213,986		\$ 4,296,434		\$ 4,464,629	
Expenditures:												
	Principal	\$ 1,335,000	\$ 1,395,000	\$ 8,605,000	\$ 2,880,000	\$ 2,985,000	\$ 1,910,000	-36%	\$ 1,965,000	3%	\$ 2,025,000	3%
	Interest	\$ 1,429,519	\$ 1,411,140	\$ 1,371,457	\$ 1,277,912	\$ 1,168,380	\$ 1,091,842	-7%	\$ 1,053,451	-4%	\$ 1,013,955	-4%
	Other	\$ 4,646	\$ 4,009	\$ 70,693	\$ 30,000	\$ 30,000	\$ 30,000	0%	\$ 30,000	0%	\$ 30,000	0%
Total Expenditures		\$ 2,769,165	\$ 2,810,150	\$ 10,047,150	\$ 4,187,912	\$ 4,183,380	\$ 3,031,842		\$ 3,048,451		\$ 3,068,955	
Yearly Increase (Decrease)		\$ 184,889	\$ 842,051	\$ 1,068,396	\$ (185,052)	\$ (127,949)	\$ 1,182,144		\$ 1,247,983		\$ 1,395,675	
Fund Balance - July 1		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,575,128	\$ 5,447,179		\$ 6,629,323		\$ 7,877,306	
Fund Balance - June 30		\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,334,308	\$ 5,447,179	\$ 6,629,323		\$ 7,877,306		\$ 9,272,980	



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on \$1,456,017,362* net assessed valuation as of December 31, 2023 as finally adjusted by the Board of Equalization, the current legal debt limit of the District is approximately \$218,402,604, excluding state assessed railroad and utility valuations and the District's available Debt Service Fund Balance. The total outstanding general obligation indebtedness of the District is \$38,655,000**, resulting in a legal debt margin of the District of approximately \$179,747,604.

* St. Louis County Assessment Roll, Net of TIF

** As of April 13, 2024

Debt Obligation

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding General Obligation Bonds					
Date of Issue	Description	Original Principal Amount	Principal Outstanding	First Call Date	First Call Price
<i>General Obligation Bonds</i>					
March 27, 2012	General Obligation Bonds, Series 2012	\$ 15,000,000	\$ 825,000	5/1/2022	100%
June 24, 2015	General Obligation Bonds, Series 2015	8,770,000	400,000	5/1/2023	100%
December 8, 2016	General Obligation Bonds, Series 2016	4,790,000	3,450,000	5/1/2025	100%
June 27, 2017	General Obligation Bonds, Series 2017	9,380,000	9,155,000	5/1/2027	100%
October 24, 2018	General Obligation Bonds, Series 2018	8,060,000	7,750,000	5/1/2027	100%
May 28, 2020	General Obligation Refunding Bonds, Series 2020	10,000,000	9,930,000	Anytime	100%
April 13, 2023	General Obligation Refunding Bonds, Series 2023	<u>7,145,000</u>	<u>7,145,000</u>	5/1/2030	100%
	Total	<u>\$ 56,000,000</u>	<u>\$ 38,655,000</u>		

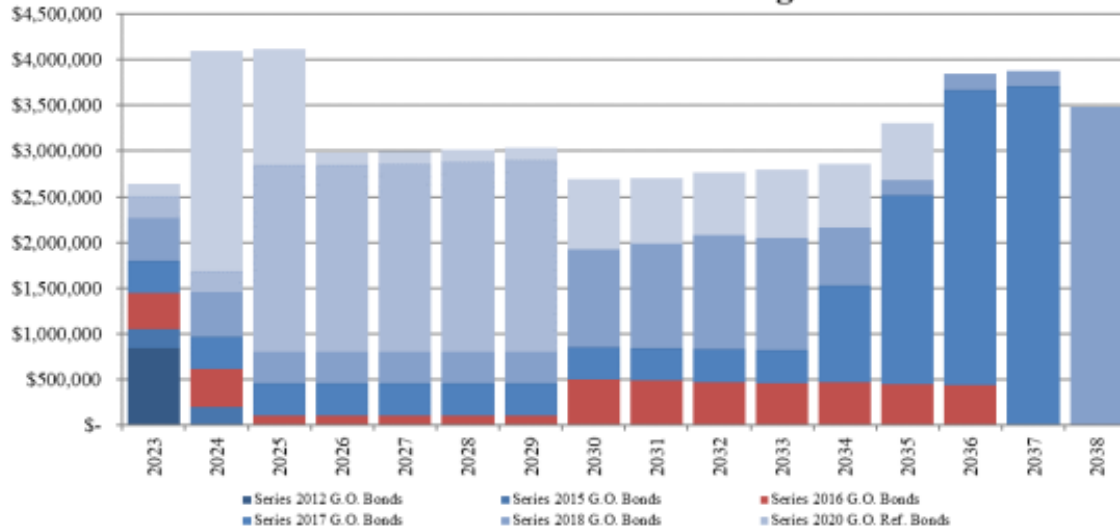
Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding Certificates of Participation					
Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
<i>Certificates of Participation</i>					
December 28, 2016	Certificates of Participation, Series 2016	<u>4,995,000</u>	<u>3,985,000</u>	5/1/2025	100%
	Total	<u>\$ 4,995,000</u>	<u>\$ 3,985,000</u>		



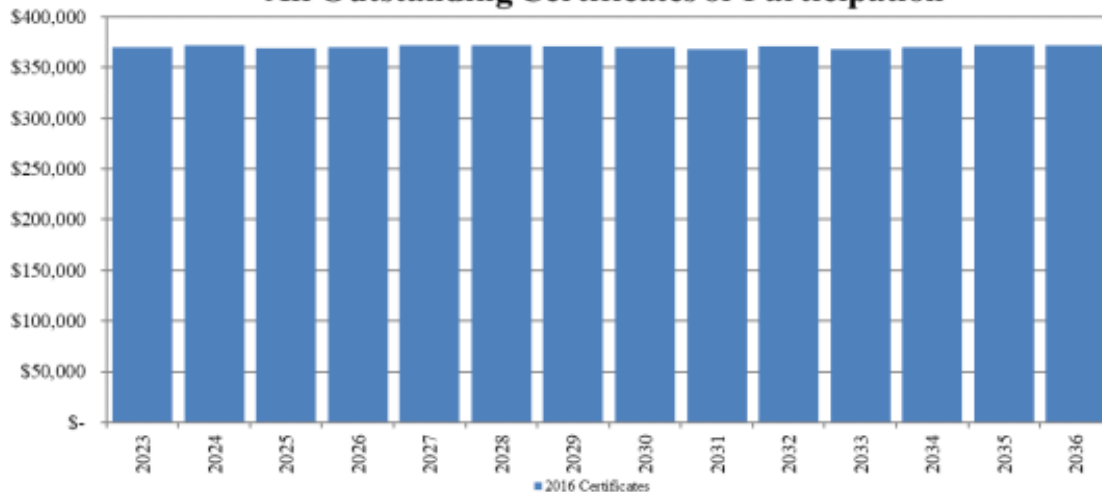
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

**Ferguson-Florissant R-II School District
Debt Service for All Outstanding GO Debt**



**Ferguson-Florissant R-II School District
All Outstanding Certificates of Participation**





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

The District has a designated debt service levy of \$0.2670 to provide the funds necessary for annual payment of principal and interest on its outstanding general obligation bonds. The table below shows the District's current debt and interest payments through FY2038.

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
12/31/2023	1,460,000	** %	1,178,726.26	2,638,726.26	2,638,726.26
12/31/2024	2,880,000	** %	1,216,894.01	4,096,894.01	4,096,894.01
12/31/2025	2,985,000	** %	1,130,111.01	4,115,111.01	4,115,111.01
12/31/2026	1,910,000	2.010%	1,072,646.76	2,982,646.76	2,982,646.76
12/31/2027	1,965,000	2.010%	1,033,703.01	2,998,703.01	2,998,703.01
12/31/2028	2,025,000	2.010%	993,603.51	3,018,603.51	3,018,603.51
12/31/2029	2,085,000	2.010%	952,298.01	3,037,298.01	3,037,298.01
12/31/2030	1,795,000	** %	899,056.26	2,694,056.26	2,694,056.26
12/31/2031	1,875,000	** %	832,831.26	2,707,831.26	2,707,831.26
12/31/2032	2,005,000	** %	761,306.26	2,766,306.26	2,766,306.26
12/31/2033	2,115,000	** %	683,643.76	2,798,643.76	2,798,643.76
12/31/2034	2,255,000	** %	603,259.38	2,858,259.38	2,858,259.38
12/31/2035	2,800,000	** %	508,475.00	3,308,475.00	3,308,475.00
12/31/2036	3,460,000	4.000%	384,800.00	3,844,800.00	3,844,800.00
12/31/2037	3,640,000	4.000%	242,800.00	3,882,800.00	3,882,800.00
12/31/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
05/01/2023	1,460,000	** %	533,518.38	1,993,518.38	1,993,518.38	
11/01/2023			645,207.88	645,207.88	645,207.88	2,638,726.26
05/01/2024	2,880,000	** %	632,704.13	3,512,704.13	3,512,704.13	
11/01/2024			584,189.88	584,189.88	584,189.88	4,096,894.01
05/01/2025	2,985,000	** %	584,189.88	3,569,189.88	3,569,189.88	
11/01/2025			545,921.13	545,921.13	545,921.13	4,115,111.01
05/01/2026	1,910,000	2.010%	545,921.13	2,455,921.13	2,455,921.13	
11/01/2026			526,725.63	526,725.63	526,725.63	2,982,646.76
05/01/2027	1,965,000	2.010%	526,725.63	2,491,725.63	2,491,725.63	
11/01/2027			506,977.38	506,977.38	506,977.38	2,998,703.01
05/01/2028	2,025,000	2.010%	506,977.38	2,531,977.38	2,531,977.38	
11/01/2028			486,626.13	486,626.13	486,626.13	3,018,603.51
05/01/2029	2,085,000	2.010%	486,626.13	2,571,626.13	2,571,626.13	
11/01/2029			465,671.88	465,671.88	465,671.88	3,037,298.01
05/01/2030	1,795,000	** %	465,671.88	2,260,671.88	2,260,671.88	
11/01/2030			433,384.38	433,384.38	433,384.38	2,694,056.26
05/01/2031	1,875,000	** %	433,384.38	2,308,384.38	2,308,384.38	
11/01/2031			399,446.88	399,446.88	399,446.88	2,707,831.26
05/01/2032	2,005,000	** %	399,446.88	2,404,446.88	2,404,446.88	
11/01/2032			361,859.38	361,859.38	361,859.38	2,766,306.26
05/01/2033	2,115,000	** %	361,859.38	2,476,859.38	2,476,859.38	
11/01/2033			321,784.38	321,784.38	321,784.38	2,798,643.76
05/01/2034	2,255,000	** %	321,784.38	2,576,784.38	2,576,784.38	
11/01/2034			281,475.00	281,475.00	281,475.00	2,858,259.38
05/01/2035	2,800,000	** %	281,475.00	3,081,475.00	3,081,475.00	
11/01/2035			227,000.00	227,000.00	227,000.00	3,308,475.00
05/01/2036	3,460,000	4.000%	227,000.00	3,687,000.00	3,687,000.00	
11/01/2036			157,800.00	157,800.00	157,800.00	3,844,800.00
05/01/2037	3,640,000	4.000%	157,800.00	3,797,800.00	3,797,800.00	
11/01/2037			85,000.00	85,000.00	85,000.00	3,882,800.00
05/01/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Fact Sheet for the Ferguson Florissant R-II School District							
	<u>FY 2020</u>	<u>FY 2021</u>	<u>% Change</u>	<u>FY 2022</u>	<u>% Change</u>	<u>FY 2023</u>	<u>% Change</u>
General Fund Levy	2.2004	2.5900	17.71%	2.0731	-19.96%	2.1125	1.90%
Teachers Fund	2.6407	2.1611	-18.16%	2.4974	15.56%	2.4780	-0.78%
Debt Service Levy	0.3000	0.2670	-11.00%	0.2670	0.00%	0.2670	0.00%
Capital Proj Fund Levy	0.0000	0.2040	0.00%	0.2040	0.00%	0.2040	NA
Total Levy	5.1411	5.2221	1.58%	5.0415	-3.46%	5.0615	0.40%
Debt Service Fund Balance							4,450,964
Unrestricted Ending Fund Balance							15.52%
					<u>% Change</u>		
Assessed Valuation (2022)*					8.40%	1,212,004,340	
Debt Limit*							181,800,651
Outstanding GO Debt**							38,655,000
Remaining Debt Capacity**							143,145,651
Outstanding Lease Debt**							3,985,000
Final Maturity of Outstanding GO Debt							May 1, 2038
Final Maturity of Outstanding Lease Debt							May 1, 2036
Historical AV					<u>% Change</u>	<u>Assessed Valuation</u>	
2021					3.35%	1,118,043,290	
2020					2.39%	1,081,833,390	
2019					8.61%	1,056,565,340	
2018					0.84%	972,815,340	
2017						964,693,880	
Revenue Mix			<u>2020</u>	<u>2021</u>	<u>2022</u>		
Local (incl. County)			61.65%	61.49%	55.44%		
State			29.95%	30.49%	23.51%		
Federal			7.09%	8.00%	21.05%		
Other			1.31%	0.02%	0.00%		
Underlying Rating							S&P: A+

Source: 2021-2022 ASBR unless otherwise noted

*St. Louis County Assessment Roll, 2022 Final Net of TIF

**As of April 13, 2023



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Capital Projects/Bond Funds

The District is aware that the Capital Projects Fund (which includes both Capital and Bond Subfunds) needs to have a sufficient fund balance to address unanticipated needs and significant system failures. Most of some highly needed capital projects were funded with ESSER III funds recently. FY25 will still have some ESSER III funded HVAC and air handler projects which were not completed prior to June 30, 2024. The remaining projects will be funded by the limited funds placed directly into the Capital Projects Fund. The District is not anticipating a fund balance transfer from the General Fund at this time. The beginning fund balance represents the projected fund balance as of June 30, 2024 and the Restricted fund balance represents monies set aside from the sale of Airport Elementary and will be used as directed by the Board of Education.

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 2,120,032	\$ 2,744,472	\$ 2,934,060	\$ 4,993,175	\$ 3,028,577	\$ (1,964,598)	-39.35%
	County	\$ 43,743	\$ 60,873	\$ 58,067	\$ 68,611	\$ 69,956	\$ 1,345	1.96%
	State	\$ 3,076	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ 149,208	\$ -	\$ 6,799,602	\$ -	\$ 4,725,978	\$ 4,725,978	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 2,316,059	\$ 2,805,344	\$ 9,791,728	\$ 5,061,786	\$ 7,824,511	\$ 2,762,725	54.58%
Expenditures:								
	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Capital Outlay	\$ 1,576,894	\$ 6,927,316	\$ 10,104,049	\$ 8,779,208	\$ 7,362,182	\$ (1,417,026)	-16.14%
	Other	\$ 1,168,442	\$ 642,908	\$ 641,835	\$ 643,475	\$ 547,725	\$ (95,750)	-14.88%
Total Expenditures		\$ 2,745,336	\$ 7,570,224	\$ 10,745,885	\$ 9,422,683	\$ 7,909,907	\$ (1,512,776)	-16.05%
Yearly Increase (Decrease)		\$ (429,277)	\$ (4,764,880)	\$ (954,157)	\$ (4,360,897)	\$ (85,396)		
Transfer from General Fund		\$ -	\$ 1,015,934	\$ 1,000,000	\$ 4,360,897	\$ -		
Transfer from Food Service Fund		\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance - July 1		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 1,325,579		
Fund Balance - June 30		\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 232,872	\$ 527,468		
Restricted Fund Balance						\$ 712,715		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Forecast Capital Projects/Bond Funds

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 2,120,032	\$ 2,744,472	\$ 2,934,060	\$ 4,993,175	\$ 3,028,577	\$ 3,149,720	4%	\$ 3,212,714	2%	\$ 3,341,223	4%
	County	\$ 43,743	\$ 60,873	\$ 58,067	\$ 68,611	\$ 69,956	\$ 69,956	0%	\$ 69,956	0%	\$ 69,956	0%
	State	\$ 3,076	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ 149,208	\$ -	\$ 6,799,602	\$ -	\$ 4,725,978	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Total Revenues		\$ 2,316,059	\$ 2,805,344	\$ 9,791,728	\$ 5,061,786	\$ 7,824,511	\$ 3,219,676		\$ 3,282,670		\$ 3,411,179	
Expenditures:												
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Capital Outlay	\$ 1,576,894	\$ 6,927,316	\$ 10,104,049	\$ 8,779,208	\$ 7,362,182	\$ 3,000,000	4%	\$ 3,120,000	4%	\$ 3,244,800	4%
	Other	\$ 1,168,442	\$ 642,908	\$ 641,835	\$ 643,475	\$ 547,725	\$ 547,725	0%	\$ 547,725	0%	\$ 547,725	0%
Total Expenditures		\$ 2,745,336	\$ 7,570,224	\$ 10,745,885	\$ 9,422,683	\$ 7,909,907	\$ 3,547,725		\$ 3,667,725		\$ 3,792,525	
Yearly Increase (Decrease)		\$ (429,277)	\$ (4,764,880)	\$ (954,157)	\$ (4,360,897)	\$ (85,396)	\$ (328,049)		\$ (385,055)		\$ (381,346)	
Transfer to Capital Projects Fund		\$ -	\$ 1,015,934	\$ 1,000,000	\$ 4,360,897	\$ -	\$ 328,049		\$ 385,055		\$ 381,346	
Fund Balance - July 1		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 1,325,579	\$ 527,468		\$ 527,468		\$ 527,468	
Fund Balance - June 30		\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 232,872	\$ 527,468	\$ 527,468		\$ 527,468		\$ 527,468	
Restricted Fund Balance						\$ 712,715						

With only approximately \$3 million of revenues being placed into the Capital Projects Fund, and the amount of deferred maintenance needed for 23 schools/27 locations; the District is maintaining its facilities on a very tight budget. The forecasts are being reported with a minimal transfer from the General Fund to cover any expenditures over the original budgeted expenditures being presented; however, this is not sustainable for the upkeep and maintenance of the District's buildings or the infrastructure and technological needs of the District. The forecasts for the Capital Projects/Bond Funds do not reflect any bond proceeds as revenues at this time should the District choose to propose ballot language and go before its voters for a general obligation bond issue. A district our size should probably expect to have about \$6-8M in deferred maintenance a year without the support of bond proceeds.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Capital Projects/Bond Funds

The Projects are many but the funds are few. There were more requests than funds available for the capital projects needs for FY25.

FERGUSON-FLORISSANT SCHOOL DISTRICT CAPITAL PROJECTS 2024-2025				
			BUDGET	TOTAL
I.	Equipment & Other Capital Outlay Replacement			\$ -
	Grounds/Custodial Equipment		\$ -	
	Fencing		\$ -	
	Audio Visual		\$ -	
	Furniture		\$ -	
II.	Infrastructure & Building Systems			\$ 5,850,978
	HVAC		\$ 4,725,978	
	MEP		\$ 450,000	
	Roofing		\$ 350,000	
	Lighting		-	
	Flooring		\$ -	
	Safety Systems		\$ 325,000	
	Playgrounds		\$ -	
	ADA Improvements		\$ -	
III.	Site Improvements			\$ -
	Paving		\$ -	
	Misc. Site Improvements		\$ -	
IV.	Technology Services			\$ 1,228,204
V.	Emergency Purchases			\$ 200,000
	Certificate of Participation Payment			\$ 372,725
	Lighting Lease Payment			\$ 175,000
	Miscellaneous Departments			\$ 83,000
	TOTAL CAPITAL BUDGET			\$ 7,909,907



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue Trends and Projections

The District's finances are impacted by state and national economic trends. The FY25 budget continues to be impacted by economic factors including inflation concerns, cost of living adjustments, etc. as well as State funding and legislative changes in a post-COVID-19 (Coronavirus) pandemic. The District has taken a conservative approach to the FY25 revenue budget assumptions.

Interest Earnings data Per PMA/MOCAAT:

Market and Economic Highlights

- U.S. equities lower in April following substantial gains in Q1
- Big tech stock prices were mostly lower for the month
- A more hawkish Fed helped moved stock and bond prices lower
- Inflation data remained sticky possibly keeping the Fed higher for longer
- Corporate earnings for Q1 have thus far been mostly stronger than expected

---Source: FactSet

FEATURED MARKET DATA:

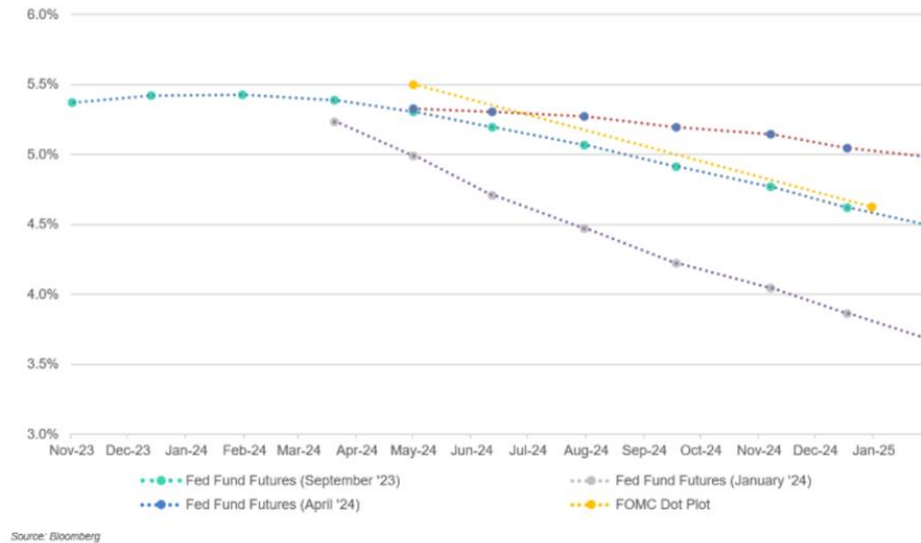
Inflation, employment and GDP growth data received in April all contributed to declines in stock and bond prices. During April, FedSpeak focused on patience with respect to a potential rate cut. In his press conference following the May 1, 2024, FOMC meeting, Federal Reserve Chairman Powell noted a "lack of further progress" regarding inflation data, while reiterating that policy remains sufficiently restrictive. A higher for longer narrative returned when March CPI came in higher than expected for the third consecutive month. Regarding economic growth, March nonfarm payrolls were higher than consensus, potentially contributing to inflation. 1st quarter GDP, meanwhile, was below expectations. Softer GDP growth renewed attention to the possibility of a bumpy landing. Stronger than expected Q1 earnings remain a bright spot for markets.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Fed Funds Rate Expectations



MCAAT

www.investmocaat.com

866.403.4638

While interest rates are still above 5% for the first half of the calendar year, the expectation is that rates might not decline in the latter part of 2024 as originally anticipated.

The District strives to have approximately 17-24% fund balances in order to cash flow the District from July 1 to December 15; the District begins receiving its property tax revenues in mid-December. The District currently has approximately 16% fund balances, so there is some work to do to get to our targeted fund balance percentage. The Administration is committed to balancing the budget through careful management of expenditures.

The FY25 budget continues to be impacted by the effects of the COVID-19 pandemic primarily due to staffing shortages and some supply chain issues. The information presented about sales tax revenues, state foundation formula support, etc., in the FY25 budget is based on the most current information available.

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

State Economic Trends

The Missouri General Assembly finalized the State's FY2025 budget. The final version of the state budget will include:

- A fully funded formula which is an increase of approximately \$120 million from our current budget and will result in a State Adequacy Target of \$6,760
- Fully funding the transportation categorical. The Senate took the added step to ensure that the \$16 million increase in next year's budget will be classified as on-going funding. You will recall that the House's version of the budget listed the \$16 million increase as one-time funding.
- Full funding for the Missouri Baseline Teacher Salary Grants in order to fund a minimum salary of \$40,000. The amount will equate to the amount necessary to pay 100% of these costs for districts that participate. In previous years, this has either been a matching program and/or not covered the fringe benefits.
- An increase of approximately \$119 million in Proposition C funding. This increase is based on the consensus revenue projects for sales tax. DESE will need to determine the WADA of the state before determining the amount per WADA districts will receive as a result of this increase.
- The Career Ladder Program will receive flat funding next year. There had previously been a \$5 million increase considered, however, there was belief amongst lawmakers that the 2023-24 funding levels surpassed the amount necessary to fully fund the program. If additional funding is necessary to fund the program for the upcoming school year, a supplemental appropriation will be necessary during the 2025 legislative session.

Fiscal Year 2025 Governor's Recommendations

Payment	SAT/Amount Per /Proration Percent	Appropriation	Denominator
Basic Formula ³	\$6,760.00	\$3,785,430,822	
Classroom Trust Fund ¹	\$525	\$404,687,962	771,000
Prop C ²	\$1,513	\$1,306,961,000	864,000
Small Schools Grant \$10M ¹	\$275	\$10,000,000	
Small Schools Grant \$5M ⁴	\$144	\$5,000,000	
Transportation	100%	\$361,366,614	

¹ADA / ² WADA / ³ FWADA / ⁴ Tax-Rate WADA

1ADA / 2 WADA / 3 FWADA / 4 Tax-Rate WADA 5Percentage increase in appropriation will affect each LEA differently. See transportation calculation for actual reimbursement amounts.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

For FY2025 regular payment methodology will be used for the Basic Formula, Classroom Trust Fund, Prop C, and Small Schools Grant.

State Adequacy Target (SAT) and Threshold Recalculations

The SAT and related Thresholds for Fiscal Year 2024-25 and 2025-26 are as follows:

Item	FY 2025	FY 2026
State Adequacy Target	\$6,760	\$7,145
Free & Reduced Lunch Threshold	16.73%	16.73%
Special Education (IEP) Threshold	13.30%	13.30%
Limited English Proficiency Threshold	2.09%	2.09%

For the Basic Formula calculation in FY2025, Districts should anticipate a return to regular payment methodology for the Basic Formula in FY2025. Classroom Trust Fund and Prop C payments will rely on FY2023 ADA or WADA for payment purposes in FY2024.

State Legislative Changes

We are extremely grateful for the investment lawmakers have made with this budget. As federal COVID dollars are depleting, we expect the state will be forced to tighten their belts in future years, meaning tough decisions are likely to be needed with upcoming budgets.

Governor Parson signed SB 727 on Tuesday, May 7. The statute will become effective on August 28. Many of the provisions in SB 727 will not take effect until FY 2026 or beyond, but some will impact school funding calculations starting in FY 2025.

Two specific provisions will impact the Foundation Formula in FY 2025. First, the allowance for claiming PK students in the Formula will increase from 4% to 8% of the LEA's K-12 Free or Reduced Lunch eligible student count. Second, the local effort calculation for some districts will be adjusted to exclude revenues from Financial Institutions Tax, M&M Surtax, and In Lieu of Tax sources that could have otherwise been placed in the Capital Projects or Debt Service funds in FY 2005. Removing these revenues from the calculation may increase the amount of state aid generated. DESE will make the change in the payment system on behalf of the impacted districts, which are listed here.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

SB 727 also increases the Small Schools Grant from \$15 million to \$30 million, with \$20 million available to all districts with a prior year ADA of 350 or less, and \$10 million available to those small districts with an operating levy equal to or greater than \$3.43. The current FY 2025 budget does not include funding for an increase to the grant.

DESE anticipates making a supplemental budget request for FY 2025 as part of the next appropriation cycle to support these funding changes. The Small Schools Grant will be held at \$15 million until additional appropriations are received. The local effort adjustment will be implemented early in FY 2025. LEAs can report PK students up to the 8% level as part of their normal reporting starting with the 2025 October MOSIS Student Core file. As has been the practice for several years, the SAT will be adjusted downward from the calculated target (currently \$6,760) at the beginning of FY 2025. As better data becomes available regarding WADA, state revenues, and the status of any supplemental appropriations, the SAT will be adjusted as needed. It may be late in FY 2025 before the final SAT for the year will be known. Please refer to future memos for updates on the implementation of SB 727.

SB 727 Impact for FY 2026

Several provisions of SB 727 will take effect in FY 2026, including the minimum teacher salary of \$40,000 and the minimum salary of \$46,000 for teachers with a master's degree and at least 10 years of experience. If approved in the FY 2025 budget, the Teacher Baseline Salary Grant will continue to operate for FY 2025 at a baseline of \$40,000, plus the related benefit costs. Updated guidance for the grant program will be posted in the near future.

Another provision of SB 727 is an incentive to maintain a calendar of at least 169 days. This provision does not include any allowances for weather forgiveness. The incentive in FY 2026 is one percent of the prior year's state aid, which for district LEAs will be determined based on Line 17 of the June 2025 Foundation Formula payment. Charter LEAs meeting the requirement will receive one percent of their Line 21 amount multiplied by their Formula WADA. Such funds are required to be used to increase teacher salaries. To qualify for the incentive for FY 2026, LEAs will need to provide a calendar that includes 169 days of instruction in school year 2024-25. The incentive will also be one percent in FY 2027, then two percent starting in FY 2028.

SB 727 also includes a provision to use weighted membership as part of the student count in the Foundation Formula, which phases in beginning in FY 2026. For the first year, 90% of the WADA calculation will be based on average daily attendance, and 10% will be based on weighted membership. The percentage based on weighted membership will increase by 10% annually until it represents 50% in FY 2030. The Basic Formula Calculation Tool will be updated in the coming months to assist LEAs with future projections utilizing the provisions in SB 727.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Since Governor Parson signed SB 727 allowing it to become law, our organizations issued the following statement.

While we are disappointed with the outcome, we are encouraged by the level of engagement shown by our member superintendents, principals, and administrators.

The efforts of our school leaders, in conjunction with their school board, teachers, parents and community members, were key to ensuring school districts' voices were heard on this topic throughout the legislative process. This engagement will be key as we look towards the implementation of the bill.

The financial impact SB 727 will have on the state and local school district budgets is very real. Missouri schools are living the impact of the teacher retention and recruitment crisis. There is a widespread belief that increasing teacher pay is an important step to solving it. While not necessarily the solution we would have chosen, SB 727 provides a framework to move forward on this important topic.

Successful implementation of SB 727 is going to take an incredible amount of collaboration between stakeholders at every level of state government and local school districts. We are committed to that effort and we look forward to working with our incoming Commissioner of Education, the next Governor, current and future members of the State Board of Education, current and future legislators, and our local school district's teachers, boards, and taxpayers in order to ensure students continue to get a world class education in Missouri public schools.

-- School Administrators Coalition Member Organizations

While there are some positive pieces within the bill, the negative aspects (voucher and charter school expansion) and the financial uncertainty of the funding promises that are made within the bill (teacher salary and formula changes) provide very little concrete benefit for public schools. The state's budget woes are no secret and with looming tax cuts, the expiration of federal resources, and scheduled increases in spending (i.e. - \$300 million increase in the foundation formula in 2025-26), resources will be slim for the state to ensure schools receive the financial promises made by SB 727.

If state resources do not remain in place to assist districts pay for the mandates of SB 727, schools could be placed in the unenviable task of either asking voters to increase tax levies and/or cutting programs, eliminating teachers/support staff, increasing class size etc.

There is a significant amount of attention to be paid to the implementation of SB 727. We will continue to have more information regarding SB 727 in the weeks and months ahead. For now, below is a quick summary of SB 727 that was included in previous bulletins.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Voucher Program Expansion

The final version of the bill expands the current Education Savings Account Program by increasing the cap on the eligible tax breaks for donations to scholarship granting organizations from \$50 million to \$75 million and creates triggers that allow for the cap to increase or decrease the same percentage of the amount distributed through the foundation formula in any given fiscal year. The bill would also increase the income levels of families eligible for scholarships from 200% to 300% of the federal poverty level. The current program is currently limited to students who live in a charter county or a city with at least 30,000 inhabitants, the final version of SB 727 removes these geographic limitations, thus making the program statewide. We also believe the voucher's existence should be tied to the state's funding of the minimum teacher salary grants that stand to financially harm school districts if the state does not provide resources to account for the added costs to school districts.

Charter School Expansion – Boone County

Under current law, charter schools can only open in districts that are provisionally accredited for 3 years or in unaccredited districts. SB 727 allows for charter schools to open in school districts in Boone County.

While there are numerous provisions of the bill which you can read about in the summary that is linked below, the major changes in the final version of SB 727 were the inclusion of several provisions impacting the state's foundation formula, changes to the school calendar statute, and efforts to increase teacher salaries, retention and recruitment. Those items include:

Combination of Enrollment & Attendance Funding

The bill modifies the definition of "weighted average daily attendance" as used in the foundation formula by adding a weighting factor relating to school district enrollment that is in addition to the typical attendance calculations currently used.

The act establishes "weighted membership" which will be the average number of students enrolled in a school district who attended school at least one day during the ten days at the end of January and September multiplied by the weighting factors used in the current formula for those students above the threshold calculations.

In the 2025-26 school year, a district's weighted average daily attendance shall be calculated as the sum of 90% of such district's weighted average daily attendance as calculated in current law, plus 10% of such district's weighted membership. The percent of weighted membership included in such calculation shall increase by 10% each year until 2030, when a district's weighted average daily attendance shall be calculated as the sum of 50% a district's weighted average daily attendance plus 50% of such district's weighted membership.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Small Schools Grant

The final version of SB 727 increases the Small Schools Grant from \$15 million to \$30 million. As is the case with the existing small school grant program, 2/3rd of the funding (\$20 million) will be distributed based on average daily attendance while the other 1/3rd of the funding (\$10 million) will be distributed equally to each school district that qualifies for the grant.

Local Effort & Merchants and Manufacturer's Tax

SB 727 contains a provision that allows school districts to update the local effort deduction contained in the formula to account for revenues from intangible taxes, the merchants' and manufacturers' surcharge, and payments in lieu of taxes (other than tax increment financing) within the district's teacher and incidental funds. Previously these amounts, if a district had not included them in the capital projects fund, caused an elevation of the district's local effort figure within the formula, resulting in less state aid through the formula.

Early Childhood Education

Currently, children between three and five years old who are eligible for free and reduced-price lunch and attend an early childhood education program operated by a school district may be included in the district's calculation of average daily attendance, provided that the total does not exceed 4% of all pupils in the entire district who are eligible for free and reduced-price lunch. The Senate's version of SB 727 increases this percentage to 8%.

School Calendar

Similar to SB 784 that we have previously discussed, SB 727 contains provisions that will have an impact on school calendars beginning in the 2026-27 school year. Specifically, the final version of the bill modifies the definition of "school term" by providing that school districts located in charter counties or in cities with more than 30,000 inhabitants shall have a school term that consists of at least 169 school days, unless the district has adopted a four-day school week, in which case a school term shall consist of at least 142 school days. School districts that are located wholly or partially in charter counties or cities with more than 30,000 inhabitants may adopt a four-day school week only upon a majority vote of the qualified voters of the school district. Districts outside of those areas may adopt a four-day week with a vote of the school board.

Additionally, any district that maintains a calendar of at least 169 days will receive a 1% increase to their state aid payments for fiscal years 2026 and 2027, with the multiplier increasing to 2% in the 2027-2028 school year. The bill provides these additional resources must be dedicated to teacher salaries.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Minimum Teacher Salary & Grant

Additionally included in SB 727 were numerous provisions from HB 1447, sponsored by Rep. Ed Lewis (R – Moberly), the most significant being the statutory increase in minimum teacher salary to \$40,000 for starting teachers and \$46,000 for teachers with master’s degrees plus ten years of experience starting in the 2025-26 school year. The bill contains automatic increases of \$1,000 to these minimums each year for two years, then places an inflationary adjustment (not to exceed 3%) on the amounts going forward.

Similar to the approach the House took, the 3-year sunset on the minimum teacher grant fund was removed, as was the 70/30 match language allowing for the legislature with possibility of funding the program 100% of the increase as with the current fiscal year.

Teacher Retention & Recruitment

In addition to the salary changes mentioned above, SB 727 included several other provisions from HB 1447, including:

- The creation of a teacher retention and recruitment scholarship program intended to help increase the number of students in the teacher preparation pipeline and incentivize teachers to take positions in hard-to-staff schools.
- Changes to the 550 rule with PSRS/PEERS to allow a retiree from PSRS to earn up to 50% of the annual compensation to the person who last held the position or 50% of the limit set by the employer's school board for the position. This flexibility is subject to approval by the PSRS/PEERS Board of Directors.
- Changes to the Career Ladder Program impacting the ability for teachers to receive compensation for additional duties within regular school hours and the allowance to receive compensation for either mentoring other teachers or for work that does not require a teaching certificate.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

National Economic Trends

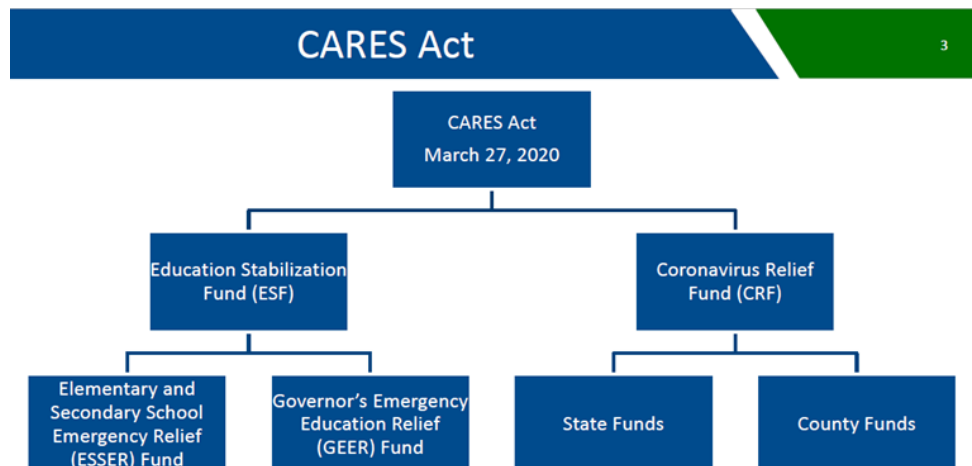
CARES ACT

In December 2020, Congressional leaders released the Consolidated Appropriations Act, 2021. This legislation included a COVID-19 relief package, including \$81.9 billion to governors, state and local education agencies (LEAs), and institutions of higher education to address COVID-19 related expenses and costs. As part of that \$81.9 billion, \$54.3 billion was provided for the Elementary and Secondary School Emergency Relief (ESSER II) Fund. The COVID-19 Relief provision is a slightly modified version of the Education Stabilization Fund that was first included in the Coronavirus Aid, Relief and Economic Security (CARES) Act. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.



Missouri's local education agencies (LEAs) have a number of different opportunities to receive CARES Act funding to support efforts to continue to educate students and to provide reimbursement for certain COVID-19 related expenses. Funding sources within the CARES Act include the Coronavirus Relief Fund (CRF), the Governors Emergency Education Relief Fund (GEER) and the Elementary and Secondary School Emergency Relief Fund (ESSER). This memo provides a basic overview of the announced funding mechanisms. The DESE encourages school districts to review each funding opportunity and develop a strategy that utilizes CARES Act funding to the greatest extent possible.

The DESE provides ESSER II guidance information and allocation amounts for each LEA on its CARES Act webpage. This information is provided to assist LEAs in budgeting and planning efforts. Allowable uses for ESSER II are similar to ESSER I, but do not include an equitable share requirement.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

ESSER I

President Trump signed the Coronavirus Aid, Relief and Economic Security (CARES) Act into law on March 27, 2020. The purpose of the CARES Act was to provide states with funding to prevent, prepare for and respond to the COVID-19 pandemic.

The Elementary and Secondary School Emergency Relief (ESSER) Fund provided the Missouri Department of Elementary and Secondary Education (DESE) with \$208,443,300. The funds had to be allocated by DESE within one year of receipt or the funds had to be returned to the federal government.

Although ESSER funds are distributed to LEAs based on Title I, Part A allocations, they are not Title I, Part A funds. Therefore, ESSER funds are not required to be allocated to specific schools because school and student eligibility, supplement not supplant, and other Title I requirements do not apply to ESSER. ESSER is its own separate, flexible program intended to help with the response to COVID-19.

LEAs receiving funds from ESSER Fund must provide equitable services to non-public schools as required under section 1117 of the ESEA. However, control of these funds and title to materials, equipment and property purchased with such funds must remain with the public school district, and be administered by the public LEA. Public school districts will need to consult with non-public school officials to determine how the services will be provided to the non-public schools.

ESSER II

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provided an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund).

The ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.

ESSER II funds may be used to support teaching and learning in response to the impact of COVID-19. This would include paying for teachers to engage in remote instruction and for substitutes to cover classes for teachers who are absent due to COVID-19 exposure.

The District spent its ESSER II funds to cover salary expenditures during FY2022.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

ESSER III

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. It provides \$1.9 trillion in assistance for schools, including \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

The Missouri Department of Elementary and Secondary Education (DESE) provided preliminary guidance to local education agencies (LEAs) regarding requirements associated with the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) funds. Section 2001 of ARP places certain requirements on LEAs as a condition of receiving funds. Any LEA receiving funds must publish its Safe Return to In-Person Instruction and Continuity of Services Plan (SRCSP) on its website within 30 days of receiving an allocation. Further, any LEA receiving funds must submit an application to DESE detailing how it will spend its allocation in alignment with the requirements of ARP ESSER.

While ARP ESSER requires that a minimum of 20 percent of the LEA's allocation be spent to address the students' academic, social, emotional, and mental health needs due to the effects of lost instructional time, the remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue Assumptions and Significant Trends

The District's major revenue sources include property and sales taxes at the local level and foundation formula/state aid at the state level. The District receives most of its money between December 15 and January 31 of each fiscal year from property taxes that become due and payable by December 31. The District works to maintain a sufficient fund balance at the beginning of each calendar year, which is utilized to meet cash flow requirements prior to the receipt of property tax revenue the following December. The District's FY2024-25 local revenue projections reflect property tax revenue slightly increasing due to calendar year 2024 being a non-reassessment year. The District's assessed value is currently \$1.456 billion as of the December 2023 assessed value report. Fiscal year 2025 is based on an assessed valuation increase of .87% over the prior year.

The District's second largest revenue source is the State of Missouri's basic state aid, distributed to schools through a foundation formula. Missouri's basic state aid has two components: Basic Formula and the Classroom Trust Fund. The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The Missouri General Assembly has committed to fully fund the state aid formula. The Classroom Trust Fund is recovering from downturns brought about by the COVID-19 pandemic. State General Revenue will typically supplement the Classroom Trust Fund monies as needed and therefore the revenue estimates for Basic Formula and Gaming monies mostly offset one another for FY25. One of the main factors in calculating the Basic Formula monies is the State Adequacy Target (SAT) which is projected at \$6,760. The Ferguson-Florissant School District is considered hold harmless in the current calculation indicating that the District is less affected by minor changes by the factors of the formula calculation. The Basic Formula calculation is presented in the Informational Section of the budget.

Another significant source of revenue the District receives comes from Proposition C, a statewide sales tax. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. Sales tax revenue is projected to increase for FY2024-25.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Expenditure Assumptions and Significant Trends

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

- A portion of the District's tax rate is levied in each of the four major funds.
- Includes a slight reduction in staffing for FY2024-25 which will be absorbed through attrition.
- Salaries were increased an average of 2.5% across all bargaining units.
- Benefit expenditures are expected to increase but the District is working to minimize the impact on District employees. The District is anticipating adding an additional health plan including a high deductible health plan with a health savings account option to help reduce claim costs.

Capital Projects and Bond Funds (CPF)

- The District plans to continue to provide resources for operational capital needs in the future by allocating a portion of the District's tax levy to the capital projects fund. If the money placed directly into the Capital Projects Fund is not sufficient to cover costs associated with those projects; then money will be transferred from the General Fund into the CPF as necessary to cover expenditures.
- The portion of the levy allocated to the Capital Projects Fund is insufficient to fully fund the planned purchases (e.g., facilities, buses, copiers, computers, etc.) so if applicable, there is a budgeted transfer from the General Fund to the Capital Projects Fund. This provides the greatest flexibility in allocating tax revenues.
- The concern with the Capital Projects Funds relates to the sustainability of our buildings and infrastructure if there is not a significant influx of monies into these funds.

Debt Service Fund (DSF)

- The Debt Service levy is projected to remain at \$0.2670.
- The District will continue to utilize bond refunding, when possible. However, with the higher interest rate environment due to the economy, it has been challenging to restructure and/or reduce its overall debt payments on current obligations.
- The District is evaluating the impact of a 10-year facilities plan on the debt schedule and the possibility of a future tax-increase bond issue.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Data Trends and Benchmarks

Ferguson-Florissant R-II (096089)

Grade Span: PK-12



8855 Dunn Rd
Hazelwood, MO 63042-2212



314-687-1912



<http://www.fergflor.org>



Superintendent: Dr. Joseph Davis



Area Supervisor: Maureen Clancy-May



District Status: Accredited

Student Statistics (2022-23 data unless otherwise noted)

9,072

K-12 Enrollment

364

PK Enrollment

\$14,399

Expenditures Per Pupil

4.4%

Dropout Rate

16.0

ACT Composite Average

31.5%

Mobility Rate

56%

of students in attendance at least 90% of the time

1.9%

Suspension Rate of 10 or More Consecutive Days

99.9%

Free and Reduced Price Lunch Eligible





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Missouri Assessment Program Statistics (2022-23 data unless otherwise noted)

	Below Basic	Basic	Proficient	Advanced
Mathematics	55.6%	28.0%	11.3%	5.1%
English Language Arts	42.0%	37.7%	15.6%	4.8%
Science	54.8%	30.3%	10.5%	4.4%

During the 2018-19 school year, a field test was administered instead of a social studies assessment. Field tests are not designed to hold districts/charters accountable for raising student achievement. Due to rounding, percentages may not always appear to add up to 100%.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Educator Statistics (2022-23 data unless otherwise noted)

15:1

Students Per Classroom Teacher

\$64,456

Average Teacher Salary

\$124,410

Average Administrator Salary

60.4%

Three-Year Teacher Retention Rate

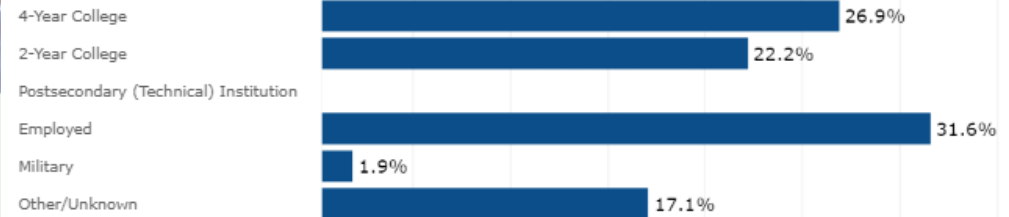
Student Outcome Statistics (2022-23 data unless otherwise noted)



93.3%

Four-Year Graduation Rate

180-Day Follow-Up (2021-22 data reported to DESE by districts/charters)



* Suppression has been applied to protect small student populations < 5.
Data dashboards are updated weekly using live data.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Enrollment History and Projections

Projection Methodology and Analysis:

Projecting enrollment is a key planning tool for the District. Resource allocations and program decisions depend upon accurate estimates of enrollment. The District utilizes a combination of the cohort survival model and household yield method to determine enrollment projections. The District's enrollment has declined gradually but steadily over the past several years; however, current projections indicate a slight increase. Current information available supports the trend of a stable student enrollment with slight fluctuations through FY2025.

One method of projecting student enrollment for future years involve the use of "cohort survival." Cohort survival is a measure of the rate of the number of students enrolling in a grade this year to the number of students that were in the earlier grade the previous year. It is a short-term projection method based purely on a weighted mathematical formula assuming enrollment changes in the past will continue into the future. One challenge posed in using the cohort survival as a projection method is estimating the size of the kindergarten class in future years.

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

When we do enrollment projections, we look at each grade level individually.

Below is the process used:

For **grades PK and K**, we calculate the linear trend using the past 5 years of data.



For grades where students directly roll over from one grade to the next and they stay at the same school (**grades 1, 2, 4, 5, 10, 11, 12**), we simply roll over the students.

	Grade 3	Grade 4	Grade 5
2023	111	100	113
2024		111	100

For grades where students change schools and there is a definite feeder school (**grades 6, 7, and 9**), we sum up the feeder schools' most senior grade level enrollment and roll it over.

	2023 Grade 5	2024 Grade 6	
Berkeley	127	332	Johnson-Wabash
Griffith	113		
Lee-Hamilton	92		
Combs	105	350	Wedgwood
Halls Ferry	123		
Robinwood	122		

Grade 3 is a little different. There is no definite feeder pattern. Attendance boundaries for Primaries and Intermediates do not match. For example, some 2nd graders at Duchesne will go to Combs, but some will go to Robinwood or Halls Ferry. The solution we use is broken into three steps:

1. Find the proportion of 3rd graders each school currently holds. Example: Combs has 102 third graders. Out of 647 third graders in the district. Their proportion is $102 / 647 = 15.77\%$.
2. Sum up the current 2nd graders. There are currently 664.
3. Those 664 2nd graders will be 3rd graders next year. Split them into Intermediate schools according to the proportion. $664 * 15.77\% = 105$ students projected for Combs 3rd grade next year.

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

2024-25 Enrollment Projections

School	ECSE	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Early Childhood Education Center	133	217														350
Bermuda Elementary School	16	62	76	56	57											267
Central Elementary School	0	11	102	80	97											290
Commons Lane Elementary School	37	36	136	92	140											441
Duchesne Elementary School	34	31	89	85	79											318
Holman Elementary School	19	13	81	70	82											265
Parker Road Elementary School	0	69	128	120	132											448
Walnut Grove Elementary School	0	30	128	128	128											414
Berkeley Elementary School						134	128	124								386
Combs Elementary School						120	115	99								334
Griffith Elementary School						95	91	100								286
Halls Ferry Elementary School						132	126	128								386
Lee-Hamilton Elementary School						98	94	98								290
Robinwood Elementary School						121	116	103								340
Johnson-Wabash School									336							336
Wedgwood School									329							329
Cross Keys Middle School										299	312					611
Ferguson Middle School										269	319					588
STEAM Academy Middle School									90	88	82					261
McCluer High School												298	256	280	264	1098
McCluer North High School												297	257	281	255	1090
STEAM Academy High at MSB High School												130	102	117	128	478
The Innovation School at Cool Valley												30	19	31	63	143
Restoration and Wellness Center at MT										4	11	8	8	2	38	71
	239	469	739	631	715	700	670	652	755	661	725	763	642	711	748	9819

Updated Apr 11, 2024

PK and K are linear trends with 5 years of data (since restructuring)

Grades 1, 2, 4, 5, 10, 11, 12 are direct rollovers from previous year's lower grade

Grades 6, 7, 9 are a rollover sum from feeder school(s)

Grade 3: Previous year's grade 2 sum is split proportionately according to previous year's grade 3 enrollment proportions

STEAM Middle, STEAM High, Innovation, and Mark Twain use a linear trend with 3 years of data in most cases

Some special locations have hard-coded numbers based on schools' strategy



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Student Enrollment								
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
Bermuda	Primary	152	178	261	250	267	312	342
Central	Primary	259	264	266	291	290	301	310
Commons Lane	Primary	344	362	424	418	441	473	498
Duchesne	Primary	309	351	345	336	318	333	333
Holman	Primary	212	231	249	247	265	277	289
Parker Road	Primary	389	421	431	451	448	472	487
Walnut Grove	Primary	340	374	395	441	414	457	479
Berkeley	Intermediate	421	387	367	384	386	367	360
Combs	Intermediate	317	316	313	311	334	327	330
Griffith	Intermediate	371	350	313	297	286	257	235
Halls Ferry	Intermediate	395	406	381	384	386	378	374
Lee-Hamilton	Intermediate	256	277	278	290	290	303	311
Robinwood	Intermediate	352	338	317	321	340	321	317
Johnson-Wabas	6th Grade	353	313	326	269	336	296	288
Wedgwood	6th Grade	322	299	315	299	329	317	318
Cross Keys	Middle	723	697	631	609	611	561	530
Ferguson	Middle	707	667	629	617	588	555	526
McCluer	High	1195	1224	1148	1015	1098	1015	975
McCluer North	High	1166	1208	1144	937	1090	982	940

Enrollment by Grade Span								
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
	Primary	2005	2181	2371	2434	2443	2625	2738
	Intermediate	2112	2074	1969	1987	2022	1953	1927
	6th Grade	675	612	641	568	665	613	606
	Middle	1430	1364	1260	1226	1199	1116	1056
	High	2361	2432	2292	1952	2188	1997	1915



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

		Change from Current						
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
Bermuda	Primary	-98	-72	11	0	17	62	92
Central	Primary	-32	-27	-25	0	-1	10	19
Commons Lane	Primary	-74	-56	6	0	23	55	80
Duchesne	Primary	-27	15	9	0	-18	-3	-3
Holman	Primary	-35	-16	2	0	18	30	42
Parker Road	Primary	-62	-30	-20	0	-3	21	36
Walnut Grove	Primary	-101	-67	-46	0	-27	16	38
Berkeley	Intermediate	37	3	-17	0	2	-17	-24
Combs	Intermediate	6	5	2	0	23	16	19
Griffith	Intermediate	74	53	16	0	-11	-40	-62
Halls Ferry	Intermediate	11	22	-3	0	2	-6	-10
Lee-Hamilton	Intermediate	-34	-13	-12	0	0	13	21
Robinwood	Intermediate	31	17	-4	0	19	0	-4
Johnson-Wabas	6th Grade	84	44	57	0	67	27	19
Wedgwood	6th Grade	23	0	16	0	30	18	19
Cross Keys	Middle	114	88	22	0	2	-48	-79
Ferguson	Middle	90	50	12	0	-29	-62	-91
McCluer	High	180	209	133	0	83	0	-40
McCluer North	High	229	271	207	0	153	45	3

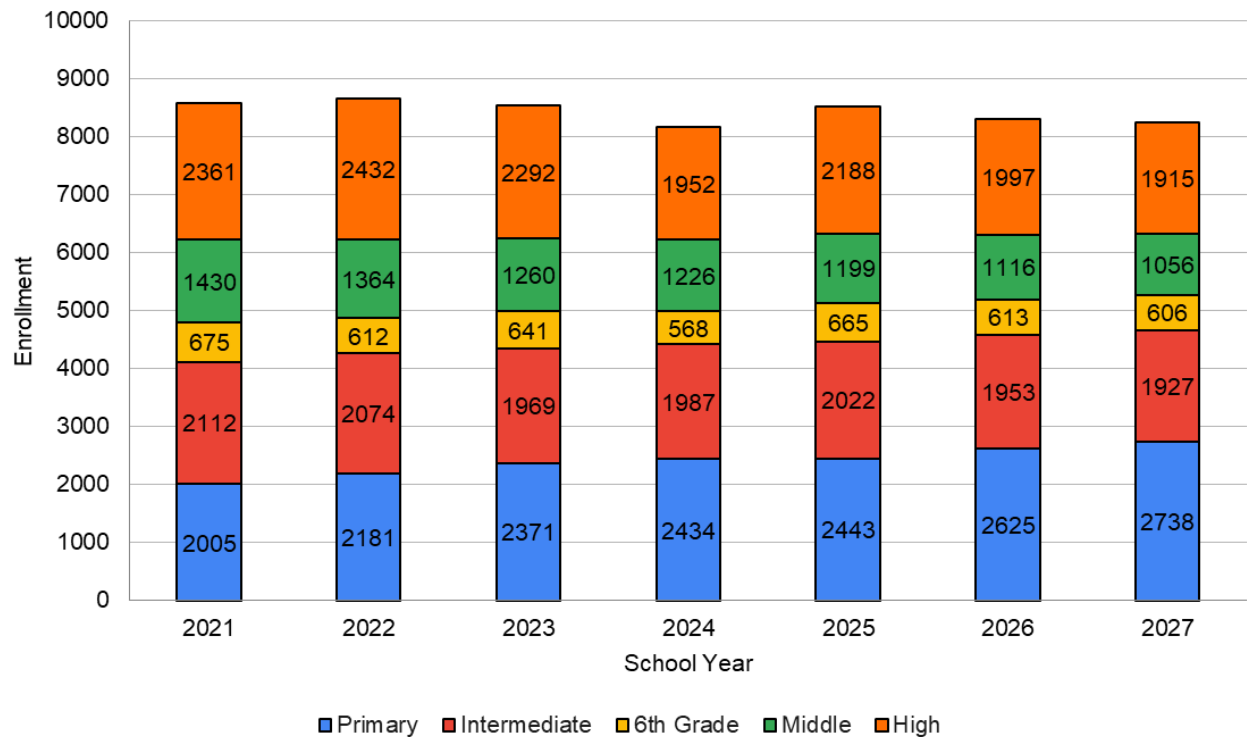
		Change by Grade Span						
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
	Primary	-429	-253	-63	0	9	191	304
	Intermediate	125	87	-18	0	35	-34	-60
	6th Grade	107	44	73	0	97	45	38
	Middle	204	138	34	0	-27	-110	-170
	High	409	480	340	0	236	45	-37

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET



K-12				PreK - 12			
Projected Enrollment vs. Actual Enrollment				Projected Enrollment vs. Actual Enrollment			
Year	Projected	Actual	% Difference	Year	Projected	Actual	% Difference
2020	9909	9473	4.5%	2020	11145	10369	7.2%
2021	9520	9062	4.9%	2021	10055	9383	6.9%
2022	9149	9237	1.0%	2022	9497	9591	1.0%
2023	8920	9072	1.7%	2023	9424	9436	0.1%
2024	9037	9053	0.2%	2024	9412	9385	0.3%
2025	9111			2025	9748		
Notes:				Notes:			
Actual Enrollment: Source- DESE September count (K-12)				Actual Enrollment: Source- DESE September count (PreK-12)			
KDG projections are linear trends with 5 years of data (since				PK and K projections are linear trends with 5 years of data (since			
Grades 1, 2, 4, 5, 10, 11, 12 projections are direct rollovers from				Grades 1, 2, 4, 5, 10, 11, 12 are direct rollovers from previous year's			
Grades 6, 7, 9 projections are a rollover sum from feeder school(s)				Grades 6, 7, 9 are a rollover sum from feeder school(s)			
Grade 3 projections: Previous year's grade 2 sum is split				Grade 3 Pro: Previous year's grade 2 sum is split proportionately			
STEAM Middle, STEAM High, and Innovation projections use a linear				STEAM Middle, STEAM High, and Innovation projections use a linear			
				Some special locations have hard-coded numbers based on schools'			
The projection figures outlined in the table above spanning from 2020 to 2024 may not align with the data presented in the previously referenced "Enrollment Projections" document.							
This discrepancy arises from the fact that the prior document was tailored for individual school projections rather than encompassing the entire district. Consequently, projections for STEAM Middle, STEAM High, and Innovation were omitted, as these schools autonomously determine their annual student enrollment.							
Conversely, the tables provided above incorporate these schools into the district-wide projection, offering a comprehensive overview.							
Previously viewed "Enrollment Projections"							



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Property Tax Rates

Historically, property tax revenue has represented approximately 40% of the District's total revenue. Personal, Residential, Commercial and Agricultural property are subject to property tax assessment. The tax burden of an individual taxpayer is determined by applying the levy rate against each \$100 of assessed valuation. The table below illustrates what a taxpayer will pay on real property per \$120,000 of market valuation. Based on the projected tax rate for calendar year 2024, a residential taxpayer would pay 7% less now than in 2015 (on a per \$120,000 market valuation basis).

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
Residential						
2015	\$120,000	19.00%	\$22,800	\$5.5400	\$1,263.12	\$114.00
2016	\$120,000	19.00%	\$22,800	\$5.5010	\$1,254.23	-\$8.89
2017	\$120,000	19.00%	\$22,800	\$5.5399	\$1,263.10	\$8.87
2018	\$120,000	19.00%	\$22,800	\$5.4581	\$1,244.45	-\$18.65
2019	\$120,000	19.00%	\$22,800	\$5.4980	\$1,253.54	\$9.10
2020	\$120,000	19.00%	\$22,800	\$5.1411	\$1,172.17	-\$81.37
2021	\$120,000	19.00%	\$22,800	\$5.2221	\$1,190.64	\$18.47
2022	\$120,000	19.00%	\$22,800	\$5.0415	\$1,149.46	-\$41.18
2023	\$120,000	19.00%	\$22,800	\$5.0853	\$1,159.45	\$9.99
2024	\$120,000	19.00%	\$22,800	\$4.6804	\$1,067.13	-\$92.32
Est. 2025	\$120,000	19.00%	\$22,800	\$4.6804	\$1,067.13	\$0.00



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District real and personal property are reassessed every odd-numbered year. FY2024-25 revenue is based on calendar year 2024, which is a non-reassessment year. The District's tax rate is projected to remain the same with little to no variation.

PROPERTY TAX RATES LEVY BREAKDOWN BY FUND						
<u>Fiscal Year</u>	<u>General</u>	<u>Teachers'</u>	<u>Capital Projects</u>	<u>Operating Total</u>	<u>Debt Service</u>	<u>Total Levy</u>
2015	\$2.2900	\$2.9500	\$0.0000	\$5.2400	\$0.3000	\$5.5400
2016	\$2.2510	\$2.9500	\$0.0000	\$5.2010	\$0.3000	\$5.5010
2017	\$2.2499	\$2.9900	\$0.0000	\$5.2399	\$0.3000	\$5.5399
2018	\$2.2004	\$2.9577	\$0.0000	\$5.1581	\$0.3000	\$5.4581
2019	\$2.2004	\$2.9976	\$0.0000	\$5.1980	\$0.3000	\$5.4980
2020	\$2.2004	\$2.6407	\$0.0000	\$4.8411	\$0.3000	\$5.1411
2021	\$2.5900	\$2.1611	\$0.2040	\$4.9551	\$0.2670	\$5.2221
2022	\$2.0731	\$2.4974	\$0.2040	\$4.7745	\$0.2670	\$5.0415
2023	\$2.1334	\$2.4809	\$0.2040	\$4.8183	\$0.2670	\$5.0853
2024	\$2.1921	\$2.0173	\$0.2040	\$4.4134	\$0.2670	\$4.6804
Est. 2025	\$2.1921	\$2.0173	\$0.2040	\$4.4134	\$0.2670	\$4.6804
(PER \$100 ASSESSED VALUATION)						

St. Louis County school districts also have to provide property tax rates by category. The breakdown for each of the categories is below.

PROPERTY TAX RATES LEVY BREAKDOWN BY CATEGORY						
<u>Fiscal Year</u>	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Personal Property</u>	<u>Blended rate</u>	<u>Debt Service</u>
2015	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$0.3000
2016	\$5.2400	\$2.7538	\$5.1842	\$5.1614	\$5.2010	\$0.3000
2017	\$5.2400	\$2.5716	\$5.2400	\$5.2400	\$5.2399	\$0.3000
2018	\$5.1333	\$2.6172	\$5.1124	\$5.2400	\$5.1581	\$0.3000
2019	\$5.1748	\$2.6372	\$5.1855	\$5.2400	\$5.1980	\$0.3000
2020	\$4.9573	\$2.5418	\$5.3117	\$5.5100	\$4.8411	\$0.2670
2021	\$4.6355	\$2.2142	\$5.1089	\$5.2400	\$4.9551	\$0.2670
2022	\$4.2494	\$3.4479	\$5.1415	\$5.2400	\$4.7745	\$0.2600
2023	\$4.2520	\$3.4558	\$5.2029	\$5.2400	\$4.8183	\$0.2670
2024	\$3.6171	\$4.2544	\$4.9348	\$5.2400	\$4.4134	\$0.2670
Est. 2025	\$3.6171	\$4.2544	\$4.9348	\$5.2400	\$4.4134	\$0.2670



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Personnel Resources

The District annually reviews its staffing needs based on enrollment trends and estimates. The 2024-25 staffing plan is closely aligned with the District's overall strategic plan. Personnel aligns with both Priority 4: People and Culture/Human Capital as well as Priority 5: Financial and Operational Stewardship due to the fact that the staffing for the District accounts for approximately 80% of the District's overall budget. The proposed staffing plan maintains the necessary staffing levels for 2024-2025.

	2024-2025	2023-2024	2023-2024	2022-2023	2022-2023	2021-2022	2021-2022	2020-2021	2020-2021
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CERTIFIED STAFFING	655	544	785	690	785	624	719	739	721
NON-CERTIFIED STAFFING	594	650	681	641	681	573	662	600	652
ADMINISTRATION	95	90	82	89	82	82	84	89	89
	1344	1284	1548	1420	1548	1279	1465	1428	1462

The District employs approximately 1,300 staff members, including certified and support staff, who assist in student learning. Personnel costs, including salaries and benefits, account for about 80% of the District's total expenditures. The District is taking a concerted effort to ensure that it has high quality, certified teachers in front of its students. Evaluating class sizes as well as course requests at the secondary level is key to ensuring adequate staff is in the classroom. Due to continued staffing shortages as well as retirements and resignations around 64, the District is working with a limited pool of educators while trying innovative solutions to ensure our students get the best education possible.

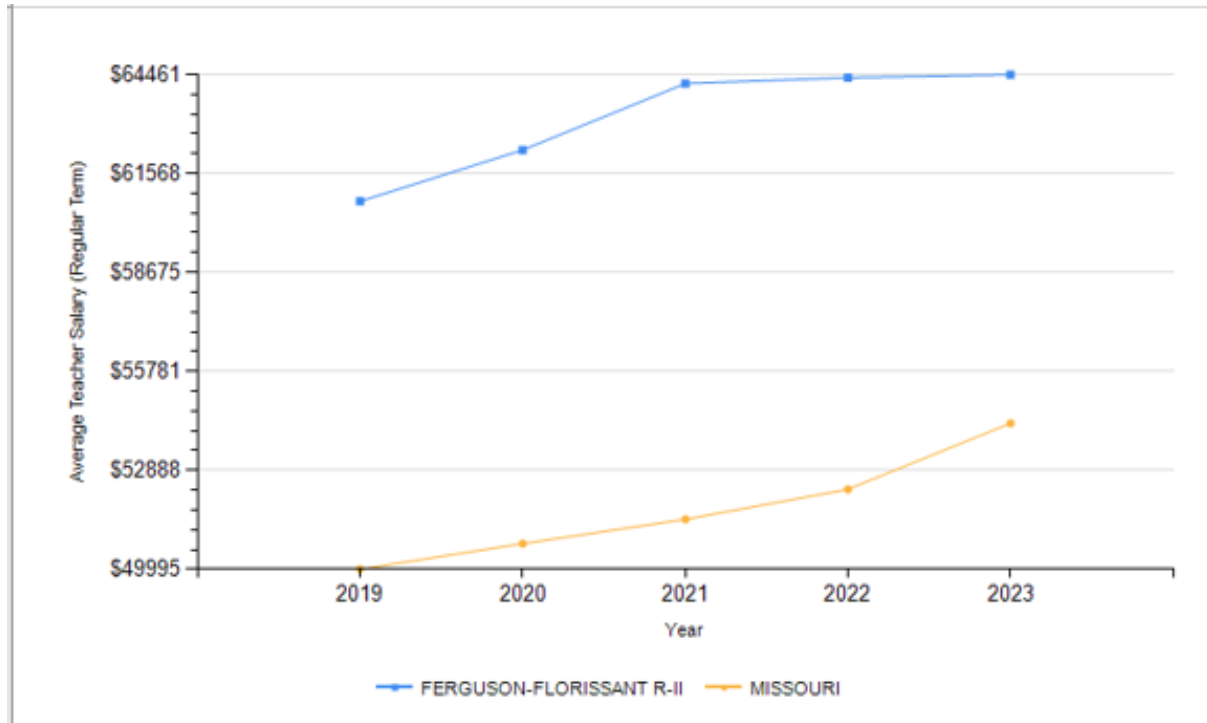


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

The following information comes from the Missouri Department of Elementary and Secondary Education (DESE) through their Missouri Comprehensive Data System for School District Data and reports data accumulated through 2023.

District Faculty Information



District: MISSOURI (500500)

Year	Average Teacher Salary (Regular)	Average Teacher Salary (Total*)	Average Administrator	Average Years of Experience	Teachers with a Master Degree or
2023	\$54,266	\$56,019	\$101,291	12.6	58.2
2022	\$52,333	\$53,525	\$98,704	12.7	59.1
2021	\$51,457	\$52,710	\$96,693	12.7	59.7
2020	\$50,746	\$51,970	\$95,476	12.6	59.0
2019	\$50,000	\$51,202	\$93,938	12.5	58.8

District: FERGUSON-FLORISSANT R-II (096089)

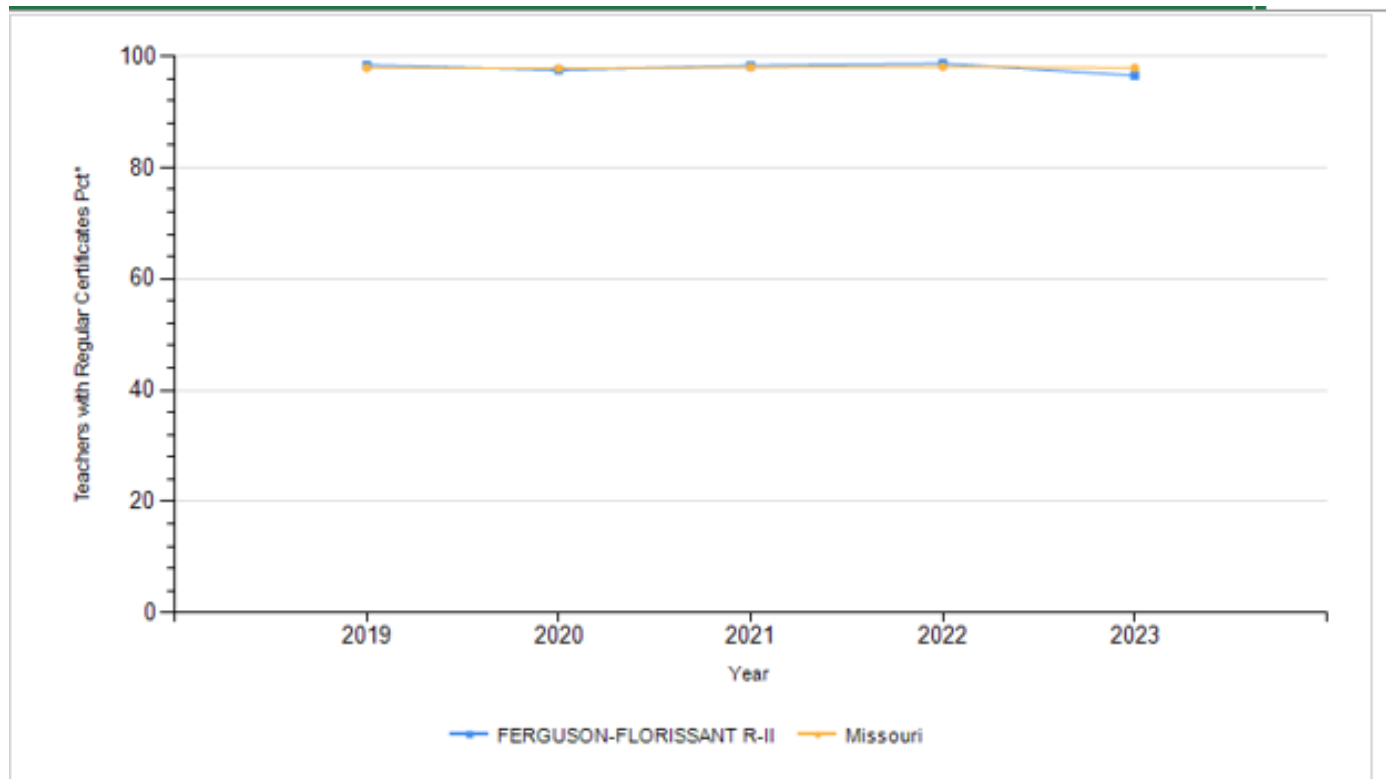
Year	Average Teacher Salary (Regular)	Average Teacher Salary (Total*)	Average Administrator	Average Years of Experience	Teachers with a Master Degree or
2023	\$64,456	\$64,456	\$124,410	15.6	68.1
2022	\$64,366	\$64,374	\$124,758	15.9	70.4
2021	\$64,194	\$64,194	\$121,528	14.6	73.3
2020	\$62,252	\$63,218	\$119,064	14.1	71.4
2019	\$60,752	\$60,845	\$115,687	13.7	66.4



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Certification Status of Teachers



Missouri	2019	2020	2021	2022	2023
Teachers with Regular Certificates*	97.9	97.8	98	98.1	97.9
Teachers with Temporary or Special Assignment Certificates	0.8	0.8	0.7	0.7	0.9
Teachers with Substitute, Expired or No Certificates	1.3	1.4	1.3	1.2	1.2

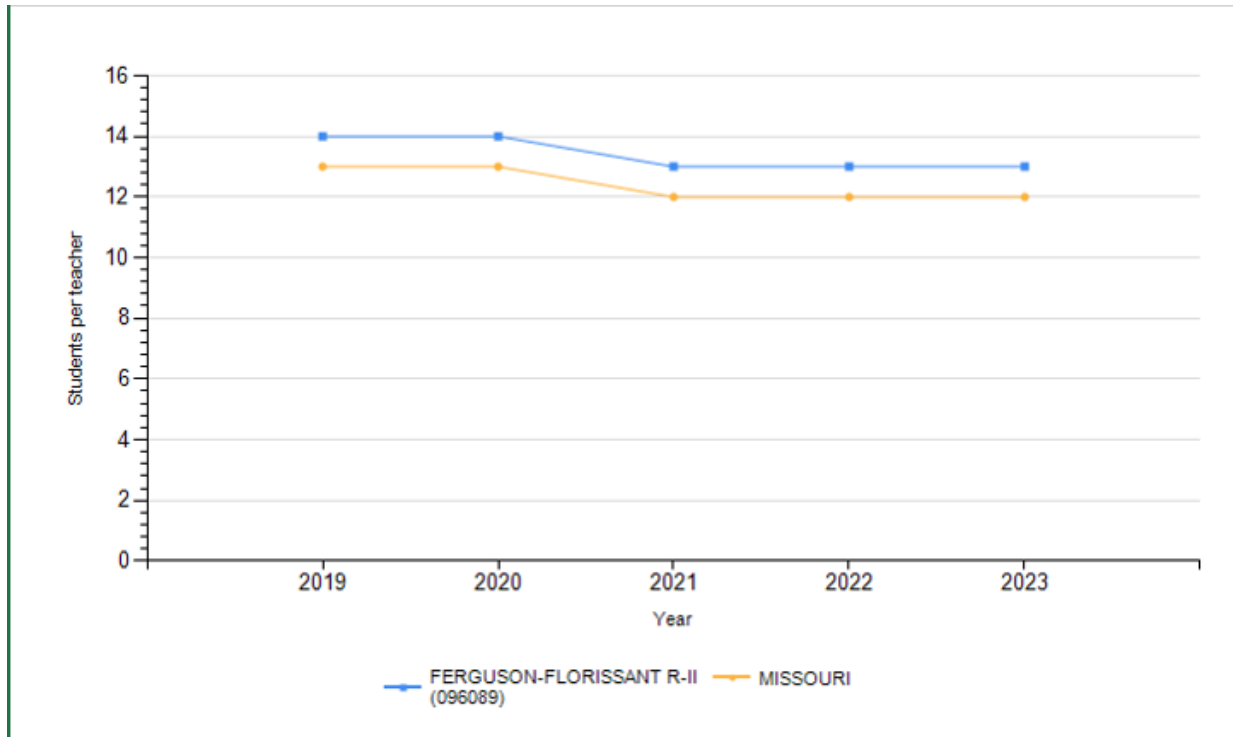
FERGUSON-FLOISSANT R-II	2019	2020	2021	2022	2023
Teachers with Regular Certificates*	98.4	97.5	98.3	98.7	96.5
Teachers with Temporary or Special Assignment Certificates	1	0.9	0.7	0.3	0.7
Teachers with Substitute, Expired or No Certificates	0.6	1.6	1	1	2.8



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Student Staff Ratios



District: MISSOURI

Year	Students per teacher	Students to classroom teachers	Students to administrators
2023	12	16	162
2022	12	16	166
2021	12	16	167
2020	13	17	173
2019	13	17	177

District: FERGUSON-FLOISSANT R-II (096089)

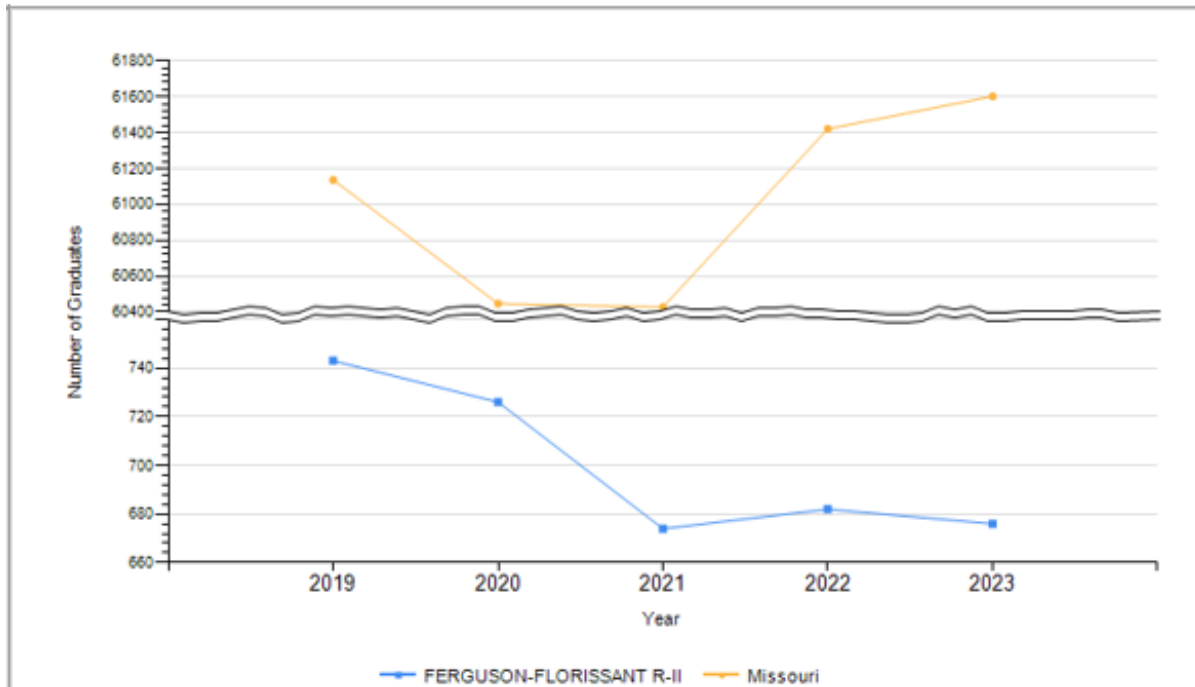
Year	Students per teacher	Students to classroom teachers	Students to administrators
2023	13	15	146
2022	13	15	157
2021	13	15	128
2020	14	16	141
2019	14	16	139



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District ACT Analysis



District: Missouri

Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2023	61603	20018	49.45	65.7	20.10
2022	61421	19779	50.35	63.9	20.30
2021	60427	17737	47.61	61.7	20.80
2020	60446	21043	46.35	75.1	20.70
2019	61136	21217	45.25	76.7	20.60

District: FERGUSON-FLOISSANT R-II

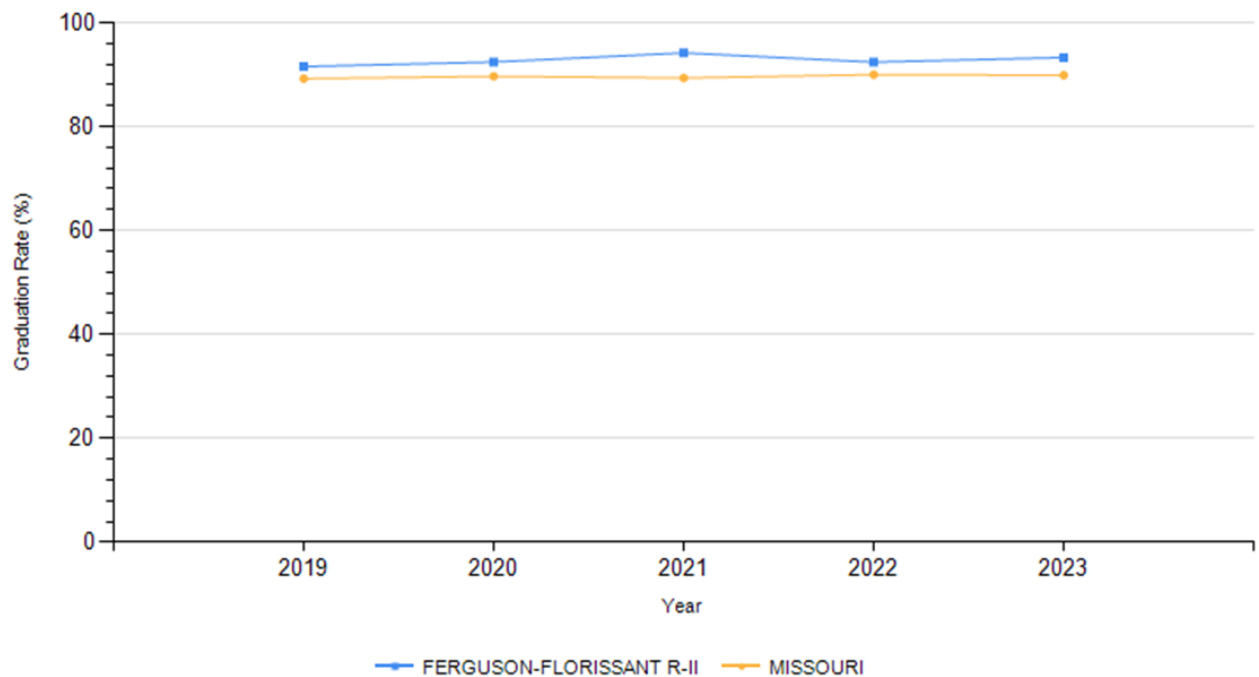
Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2023	676	51	14.36	52.5	16.0
2022	682	50	16.23	45.2	16.0
2021	674	30	10.90	40.8	15.7
2020	726	76	12.29	85.1	16.3
2019	743	67	10.16	88.7	15.9



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Graduate Analysis 4-Year

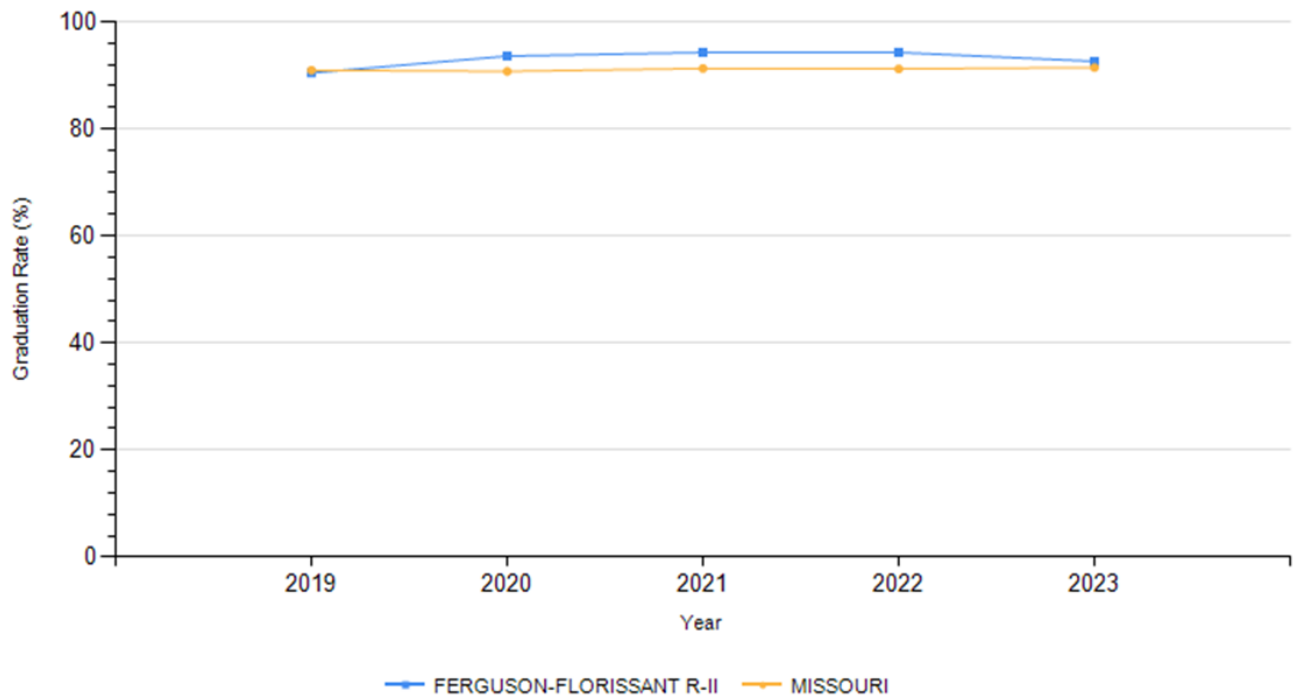




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Graduate Analysis 5-Year

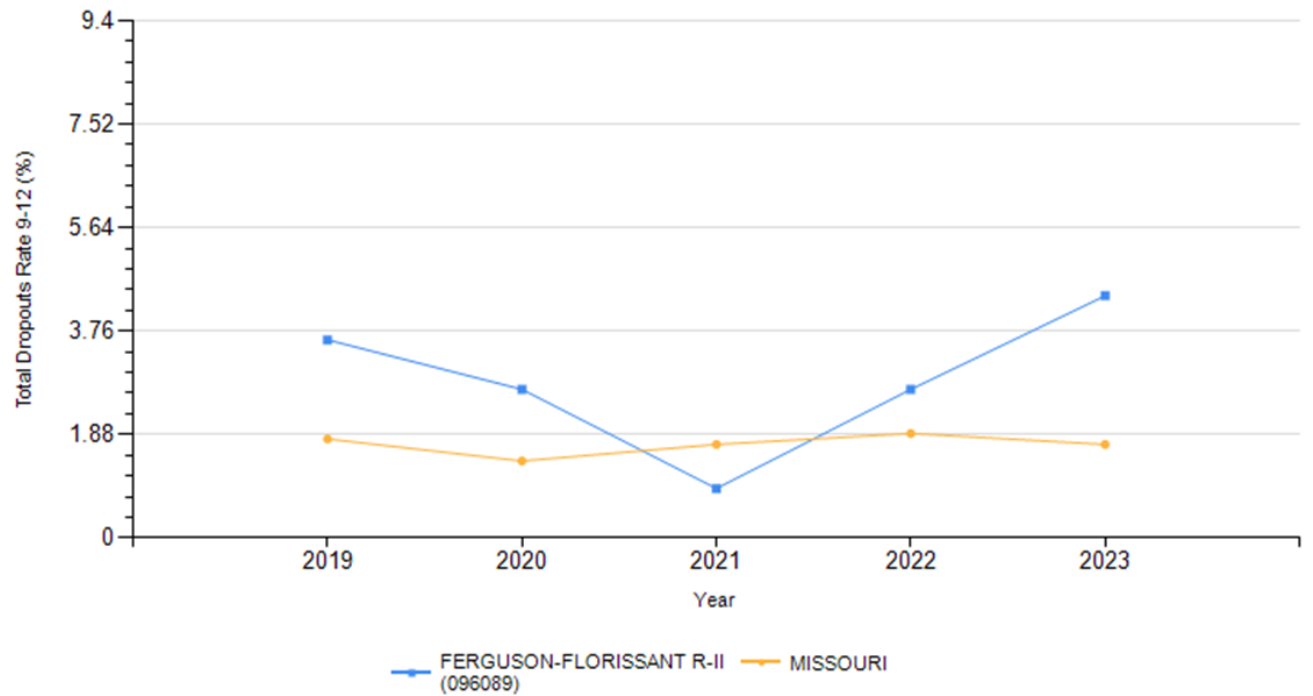




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Annual Dropout Rate

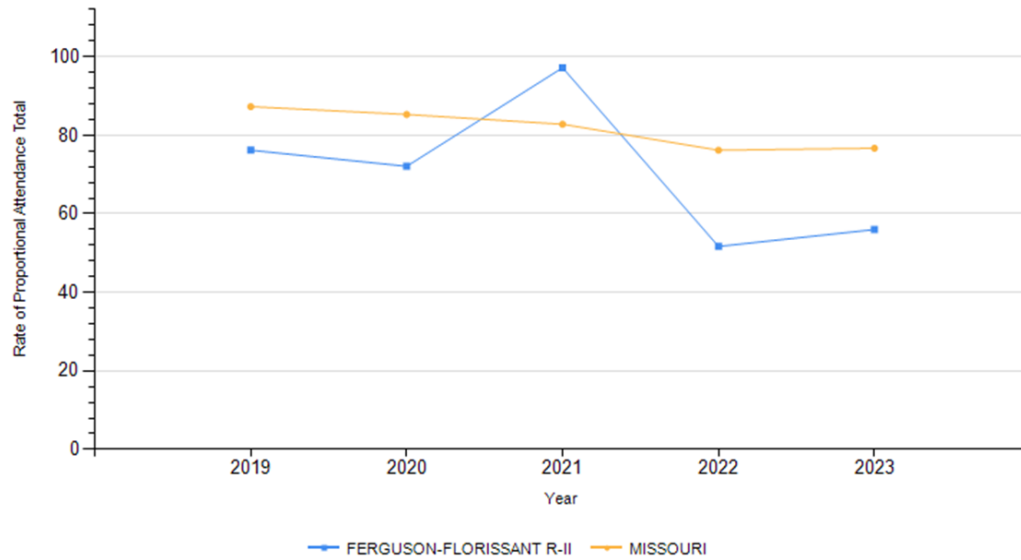




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Proportional Attendance Rate



MISSOURI (500500)	2019	2020	2021	2022	2023
Total Attendance Rate	87.3%	85.3%	82.8%	76.2%	76.7%
Attendance Rate American Indian/Alaskan Native	83.2%	80.5%	78.8%	71.1%	71.8%
Attendance Rate Asian	93.3%	92.0%	91.1%	85.7%	84.6%
Attendance Rate Black	78.1%	76.5%	74.4%	58.5%	60.0%
Attendance Rate Hawaiian/Pacific Islander	80.9%	78.2%	71.7%	61.3%	64.9%
Attendance Rate Hispanic	86.2%	84.0%	80.4%	71.0%	71.5%
Attendance Rate Multiracial	85.0%	83.0%	81.6%	73.1%	73.4%
Attendance Rate White	89.4%	87.4%	84.7%	80.7%	81.0%
Attendance Rate Female	87.3%	85.3%	82.7%	76.0%	76.3%
Attendance Rate Male	87.2%	85.3%	82.8%	76.5%	77.0%
Attendance Rate K-8	88.9%	86.9%	84.8%	78.0%	78.4%
Attendance Rate 9-12	83.4%	81.5%	78.0%	72.1%	72.8%

FERGUSON-FLOISSANT R-II (096089)	2019	2020	2021	2022	2023
Total Attendance Rate	76.2%	72.1%	97.2%	51.7%	56.0%
Attendance Rate American Indian/Alaskan Native	*	90.6%	100.0%	40.7%	54.1%
Attendance Rate Asian	81.0%	82.9%	100.0%	64.6%	55.7%
Attendance Rate Black	75.4%	71.2%	97.1%	50.1%	55.0%
Attendance Rate Hawaiian/Pacific Islander	*	65.0%	100.0%	44.5%	71.0%
Attendance Rate Hispanic	80.0%	76.0%	97.4%	55.8%	57.3%
Attendance Rate Multiracial	77.6%	72.9%	98.2%	53.6%	58.9%
Attendance Rate White	81.0%	78.5%	97.6%	67.8%	66.5%
Attendance Rate Female	76.5%	73.3%	97.7%	53.0%	58.2%
Attendance Rate Male	75.9%	71.0%	96.8%	50.4%	53.9%
Attendance Rate K-8	80.8%	75.6%	98.6%	55.5%	59.9%
Attendance Rate 9-12	63.7%	63.2%	93.7%	42.2%	46.8%

* - Indicates the number/percent has been suppressed due to a potential small sample size



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Accreditation

MSIP Accreditation as of 2023		
FERGUSON-FLORISSANT R-II school district is: Accredited		
Number of Missouri Districts		
Accredited	Provisionally	Unaccredited
511 (98.8%)	6 (1.2%)	(0.0%)

2023 MSIP6 District/Charter APR Summary Report - Public

2023 MSIP 6 Annual Performance Report (APR)			
Year 2			
The 2023 APR includes points for both performance and continuous improvement standards.			
	Points Possible	Points Earned	% Points Earned
Performance:	140	85.3	60.9%
Continuous Improvement:	52	48	92.3%
Totals:	192	133.3	69.4%

[Link to 2023 APR Supporting Data Report](#)

2022 MSIP 6 Annual Performance Report (APR)			
Year 1 Pilot			
State law prohibits the State Board of Education from lowering the classification of an LEA when implementing new standards for purposes of accreditation. The 2022 APR includes points for both performance and continuous improvement standards.			
	Points Possible	Points Earned	% Points Earned
Performance:	128.0	76.8	60.0%
Continuous Improvement:	52.0	42.0	80.8%
Totals:	180.0	118.8	66%

[Link to 2022 APR Supporting Data Report](#)



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Per Pupil District & Building Level Expenditures Report

District		A. Membership *	B. District Level Per-Pupil Federal	C. District Level Per-Pupil State/Local	D. District Level Per-Pupil Total (Sum of B+C)
FERGUSON-FLORISSANT R-II		8,945.72	\$529	\$13,870	\$14,399

Buildings (PK only buildings are excluded.)	Grade Span	A. Membership *	B. Building Level Per-Pupil Federal	C. Building Level Per-Pupil State/Local	D. Building Level Per-Pupil Total (Sum of B+C)	E. Building Share of Central Per-Pupil Federal	F. Building Share of Central Per-Pupil State/Local	G. Building Share of Central Per-Pupil Total (Sum of E+F)	H. Total Expenditures Per-Pupil (Sum of D+G)
MCCLUER HIGH (1050)	09 - 12	1,153.81	\$446	\$9,087	\$9,533	\$48	\$4,374	\$4,422	\$13,955
STEAM ACADEMY AT MSB HIGH	09 - 12	437.50	\$790	\$11,128	\$11,918	\$48	\$4,374	\$4,422	\$16,341
MCCLUER NORTH HIGH (1070)	09 - 12	1,123.90	\$474	\$8,945	\$9,419	\$48	\$4,374	\$4,422	\$13,841
THE INNOVATION SCHOOL AT CV	09 - 12	144.42	\$2,233	\$19,859	\$22,092	\$48	\$4,374	\$4,422	\$26,514
STEAM ACADEMY MIDDLE	06 - 08	249.00	\$673	\$9,245	\$9,918	\$48	\$4,374	\$4,422	\$14,340
CROSS KEYS MIDDLE (3030)	07 - 08	637.00	\$607	\$10,022	\$10,629	\$48	\$4,374	\$4,422	\$15,051
FERGUSON MIDDLE (3050)	07 - 08	624.50	\$689	\$6,428	\$7,117	\$48	\$4,374	\$4,422	\$11,539
BERMUDA ELEMENTARY (4020)	PK - 02	170.50	\$668	\$19,734	\$20,403	\$48	\$4,374	\$4,422	\$24,825
BERKELEY ELEMENTARY SCHOOL	03 - 05	367.13	\$433	\$9,325	\$9,758	\$48	\$4,374	\$4,422	\$14,180
CENTRAL ELEMENTARY (4040)	PK - 02	234.50	\$207	\$9,485	\$9,692	\$48	\$4,374	\$4,422	\$14,114
COMBS ELEMENTARY (4060)	03 - 05	313.04	\$210	\$8,386	\$8,596	\$48	\$4,374	\$4,422	\$13,018
COMMONS LANE ELEMENTARY	PK - 02	349.39	\$372	\$8,591	\$8,964	\$48	\$4,374	\$4,422	\$13,386
DUCHESNE ELEMENTARY (4140)	PK - 02	287.13	\$62	\$12,182	\$12,245	\$48	\$4,374	\$4,422	\$16,667
GRIFFITH ELEMENTARY (4160)	03 - 05	313.52	\$368	\$8,949	\$9,317	\$48	\$4,374	\$4,422	\$13,739
HALLS FERRY ELEMENTARY	03 - 05	373.39	\$332	\$7,492	\$7,823	\$48	\$4,374	\$4,422	\$12,245
HOLMAN ELEMENTARY (4190)	PK - 02	216.00	\$587	\$10,504	\$11,091	\$48	\$4,374	\$4,422	\$15,513
LEE HAMILTON ELEMENTARY	03 - 05	281.52	\$301	\$7,980	\$8,281	\$48	\$4,374	\$4,422	\$12,703
JOHNSON WABASH 6TH GRADE	06 - 06	336.00	\$356	\$8,570	\$8,927	\$48	\$4,374	\$4,422	\$13,349
PARKER ROAD ELEMENTARY	PK - 02	342.50	\$278	\$9,629	\$9,907	\$48	\$4,374	\$4,422	\$14,329
ROBINWOOD ELEMENTARY	03 - 05	315.39	\$497	\$8,748	\$9,245	\$48	\$4,374	\$4,422	\$13,667
WALNUT GROVE ELEM. (4320)	PK - 02	355.58	\$404	\$9,669	\$10,073	\$48	\$4,374	\$4,422	\$14,495
WEDGWOOD 6TH GRADE CENTER	06 - 06	320.00	\$312	\$10,457	\$10,770	\$48	\$4,374	\$4,422	\$15,192

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

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

Organizational Section

2024-25 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Overview

The Ferguson-Florissant School District is a community of families and neighborhoods located in suburban St. Louis, Mo.

Fully-accredited by the state of Missouri, the district provides an excellent comprehensive educational program for approximately 10,000 children from preschool through 12th grade. The district is comprised of seven primary schools (PreK-2), six elementary schools (3-5), two sixth grade centers, three middle schools (7-8), two high schools and one alternative school as well as a nationally-recognized early education program, the PROBE gifted education program, the award-winning Challenger Learning Center, Little Creek Nature Area, the Innovation School at Cool Valley, a STEAM middle school and a STEAM high school.

The Ferguson-Florissant School District has earned a national reputation as an innovative educational leader, and the staff works continually to provide the highest quality instructional program for our students.

From preschool through high school, our programs offer excellent educational opportunities for students. Our nationally-acclaimed early education program includes Parents as Teachers, free preschool for three- and four-year-olds, early childhood special education programs, child day care and full-day kindergarten. Both of the district's high schools have earned national Project Lead the Way (PLTW) certification for their science, technology, engineering and math (STEM) curriculum. PLTW certification marks our schools as providers of a rigorous curriculum that allows students to apply what they learn in math and science to real-life engineering and technology projects.

Our overall curriculum emphasizes the basic subject areas and our instructional strategies are designed to help students be successful. We help our students master the basics, develop practical life skills, become problem-solvers, learn to communicate and work effectively with others, and develop patterns for lifelong learning.

More information is available on this website and on our social media pages (Facebook, Twitter and YouTube) to help parents and community members learn about our schools and programs.

For further information, please contact the district's communications department at (314) 687-1913 or email us at info@fergflor.org.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

History of the Ferguson-Florissant School District

History of the Ferguson-Florissant School District

1867

Ferguson established its first one room school.

1876

Florissant established its first elementary school at the present site of Combs School.

1885

Land acquired to construct Vernon School for Black children.

1902

By unanimous vote, Ferguson District was divided in accordance with a petition presented by the residents of Kinloch.

1937

Berkeley Schools organized separately from Kinloch District.

1951

Ferguson and Florissant residents voted to merge Districts.

1975

The Ferguson-Florissant District was enlarged through annexation of adjacent Berkeley and Kinloch Districts as part of a court ordered merger. Existing boundaries of Ferguson-Florissant School District, officially known as Ferguson Reorganized School District R2, include all or parts of the following municipalities: Ferguson, Florissant, Berkeley, Kinloch, Dellwood, Cool Valley, Calverton Park, Hazelwood, Normandy as well as some unincorporated communities in St. Louis County.

That court ordered merger of the Kinloch, Berkeley, and Ferguson-Florissant school districts in the 1975 while intended to address disparities in education, forced students to be bussed from the southern end of the District in Kinloch to Florissant and created different hardships for students.

The Berkeley School District had a sufficient tax base that Berkeley teachers and staff members' salaries were frozen until other Ferguson-Florissant employees could catch up in pay. Resources that had been directed to Berkeley schools were directed to needs across the District and fueled the feelings of inequitable treatment for students, staff, and schools in the southern end of the District. That sentiment has persisted over much of the last nearly fifty years.

2017-2018

The Board of Education adopted an Equity Resolution in April of 2018 and has since developed a tool for assessing the District's work using an equity lens.

2022

The Board of Education approved the adoption of Anti-Racist Standards to guide the District's decision making, policies, practices, and procedures. These standards were a primary lens guiding the development of the new strategic plan.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

St. Louis County Elected Officials and Cities

Find your Elected Officials

- **St. Louis County Elections Links**

Knowing who represents you in government is essential to having your voice heard. We have compiled several links to find and/or contact your elected officials.

You can find many of your elected officials and the [Senate Lookup](#) link. Enter your address and you will see a list of your representatives in office.

You may find additional elected officials at the St. Louis County Elections link above.

Your voice can be influential if you get involved in local government. Use the links below to access local Municipalities' websites.

- **City of Berkeley**
- **City of Calverton Park**
- **City of Cool Valley**
- **City of Dellwood**
- **City of Ferguson**
- **City of Florissant**
- **City of Hazelwood**
- **City of Kinloch**
- **City of Normandy**

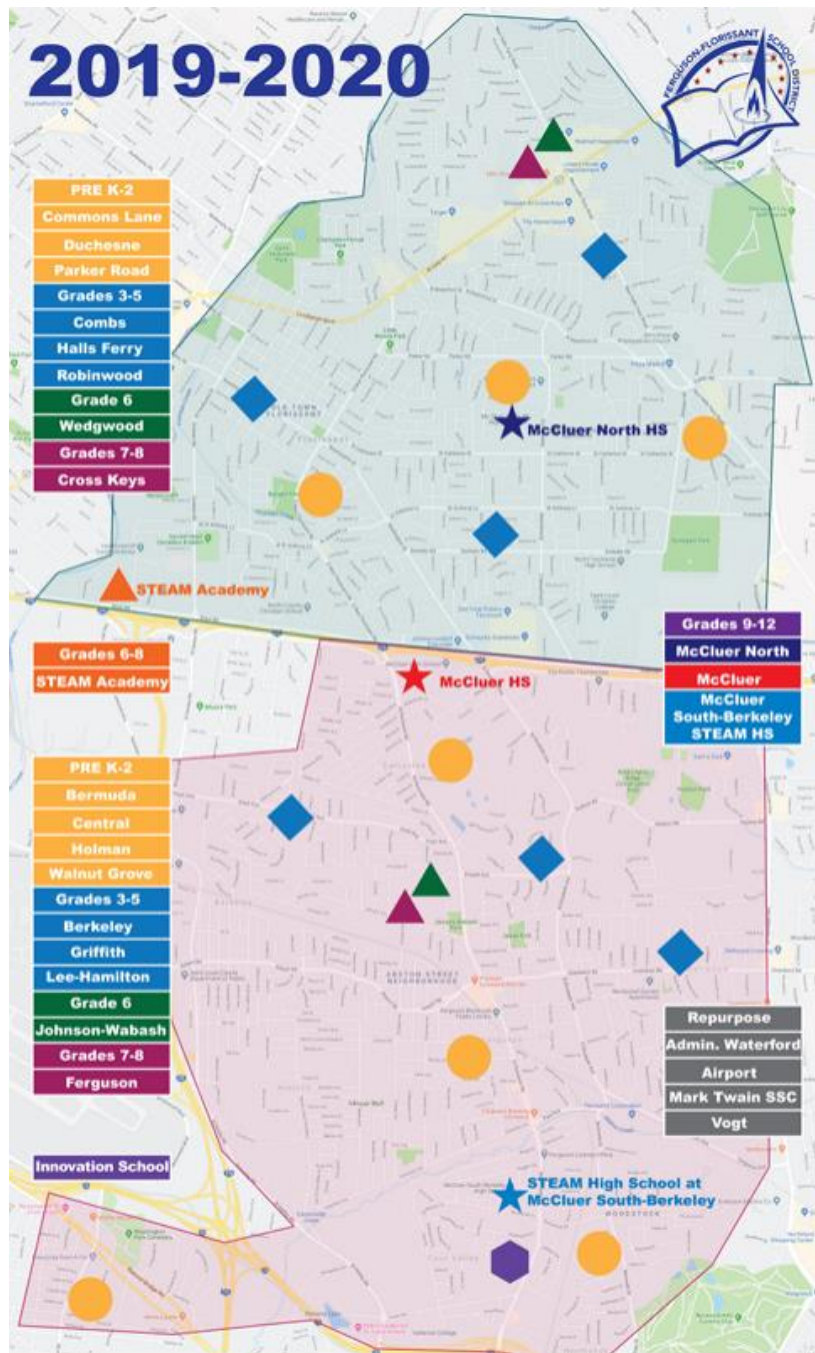


FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Maps

District Boundary Map

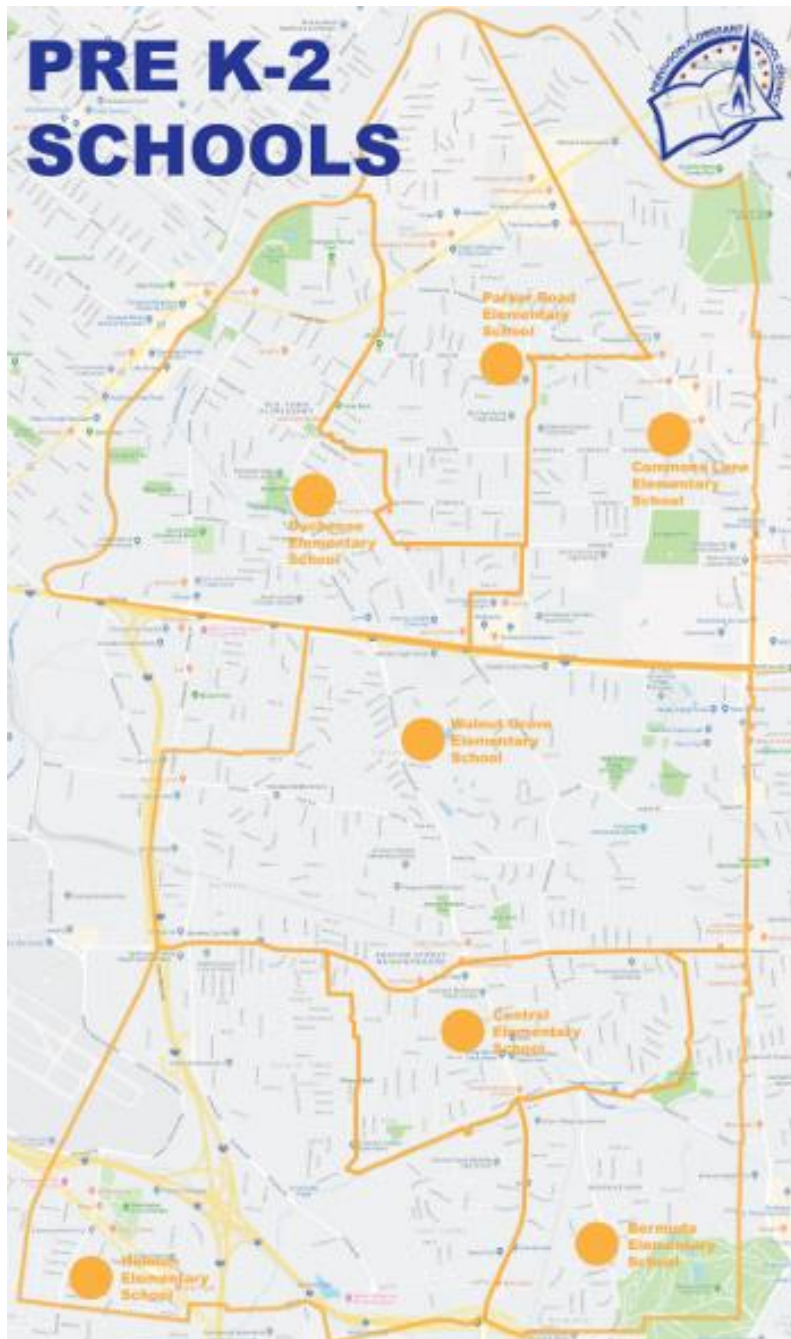




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Primary Schools Map

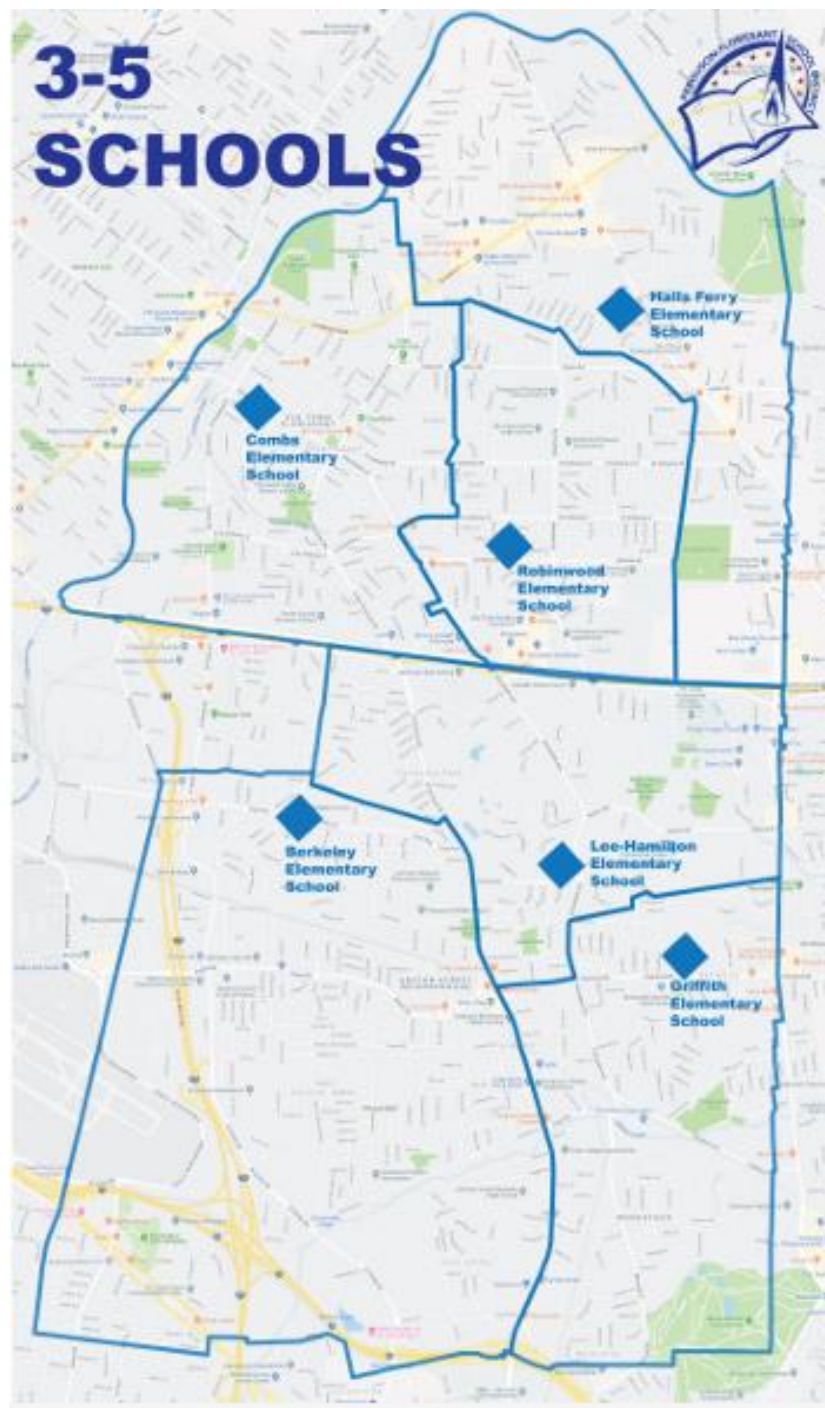




FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Intermediate Schools Map





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Secondary Schools Map





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Staffing Needs

The District annually reviews its staffing needs based on enrollment trends and estimates. The 2024-25 staffing plan is closely aligned with the District's overall strategic plan. Personnel aligns with both Priority 4: People and Culture/Human Capital as well as Priority 5: Financial and Operational Stewardship due to the fact that the staffing for the District accounts for approximately 80% of the District's overall budget. The proposed staffing plan maintains the necessary staffing levels for 2024-2025.

	2024-2025	2023-2024	2023-2024	2022-2023	2022-2023	2021-2022	2021-2022	2020-2021	2020-2021
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
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Personnel Celebrations

Dr. Joycelyn Pugh-Walker Named 2023 Stellar Performer in Education

Congratulations to Dr. Joycelyn Pugh-Walker, executive director of federal programs on being selected as one of the 2023 Stellar Achievers for the Salute to Excellence in Education by the St. Louis American Foundation. She will be honored at the Salute to Education Gala at America's Center in Downtown St. Louis on November 4, 2023. [Learn more about the recognition here.](#)





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET



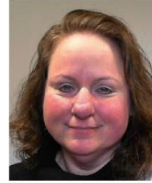
Robert Goodwin
Bermuda



Katherine Shockley
Central



Kayla Tusing
Commons Lane



Dina Grieshaber
Berkeley



Juanita Phillips-House
Combs



Elizabeth Hawkins
Halls Ferry



Tamira Davis
Duchesne

FERGUSON-FLORISSANT
SCHOOL DISTRICT
**CONGRATULATIONS
TEACHERS OF THE YEAR
2023-24!**

PRE-K - 2ND



Scott Thompson
Holman



Tracy Wilmes
Griffith

FERGUSON-FLORISSANT
SCHOOL DISTRICT
**CONGRATULATIONS
TEACHERS OF THE YEAR
2023-24!**

3RD-5TH



Kimberly Jackson
Lee-Hamilton



Vivianne Young
Parker Road



Karmen Mullins
Walnut Grove



Julie Hoener
Robinwood



Laura Schack
McCluer North



LTC (R) Darrell Gray
McCluer



Jose Espinoza
STEAM @ MSB



Keith Morlon
Innovation



Carmen Hairston
Restoration



Brandy Testa
Johnson-Wabash

FERGUSON-FLORISSANT
SCHOOL DISTRICT
**CONGRATULATIONS
TEACHERS OF THE YEAR
2023-24!**

6TH - 12TH



Jennifer Baxter
Wedgwood



Christopher Shade
Ferguson Middle



David Kruszka
Cross Keys



Robert Shaw
STEAM Middle



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Governance

This District is governed by a Board of Education comprised of seven elected officials. Each director must be twenty-four years old, be a voter of the District and live within the District's boundaries for one year prior to either being elected or appointed to one of the vacant seats. All Board members serve three-year terms and until their successor is duly elected and certified.

The role of the Board of Education is to exercise general supervision over the District and to ensure that the schools are maintained as provided by the state statutes, the rules and regulations of the Missouri State Board of Education and the Missouri Department of Elementary and Secondary Education, and the policies, rules and regulations of the District. In addition, the Board is accountable to the electorate, and acts to be responsive to the educational needs of students within the financial constraints of District resources.

Board of Education

About the School Board

To become a member of the Board of Education individuals must be a resident of the District, have lived within the District's boundaries for one year, and be at least 24 years of age. The Board of Education has full legislative control of the District as provided for in state law. The Board of Education typically meets on the second and fourth Wednesday of the month. The Board's closed session begins at 5:00 P.M. and the open session promptly follows at 6:00 P.M. at the District's administration building, 8855 Dunn Road, Hazelwood, MO 63042.

Community members are welcome to comment during a specified time during each meeting. Requests to speak need to be made prior to the beginning of the meeting. Individual comments are limited to three minutes.

Correspondence to the Board of Education may be directed to the Board Secretary Jacqueline McWell, 8855 Dunn Road, Hazelwood, MO 63042 or via email at jmcwell@fergflor.org.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Board of Education

Board of Education



Dr. Kevin M. Martin

President



Dr. Donna Paulette-Thurman

Vice President



Mrs. Jillian Dunn

Secretary



Mr. Terry Tyson

Assistant Secretary



Dr. Courtney Graves



Dr. Sheila Powell-Walker



Mr. Jamal Bailey



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Student Representative for the Board of Education

Board of Education Student Representative Installation During the Jan. 10 Board Meeting

Leilani Billups, a junior at STEAM Academy @ MSB, has been elected to represent the student body on the Board of Education, marking a significant milestone in fostering student participation. The Board of Education, recognizing the value of student input, recently enacted a policy allowing a student to serve as a non-voting member of the Board. This initiative aims to elevate the significance of student voices in key decision-making processes.

As part of the selection process for the student Board of Education representative, interested candidates were required to submit an essay detailing the importance of student leadership. From a pool of applicants, five finalists emerged, representing McCluer, McCluer North, Innovation, STEAM High, and Restoration and Wellness Center.

The final phase of the selection process involved the five finalists responding to video interview questions, which were made accessible to all middle and high school students during Advisory. Students were then empowered to cast their vote recommendations to their respective student building representatives, contributing to the democratic selection of the student Board of Education representative.

Leilani emerged as the elected student representative. She was sworn in during Wednesday night's board meeting, officially commencing her one-year term.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Executive Administration

Dr. Joseph Davis Superintendent
TBD.....Chief of Staff
Dr. Jana Haywood.....Assistant Superintendent for Human Resources
Dr. Jane Crawford..... Assistant Superintendent for Secondary Schools
Mr. Sean Joyce.....Assistant Superintendent for Elementary Schools
Mrs. Cindy M. Reilmann Assistant Superintendent for Business Services/CFO
Mr. Brent Mitchell Assistant Superintendent for Support Services
Mr. David Murray Chief Academic Officer
Mr. Terry O'Neil.....Asst. Superintendent-Operations, Maintenance & Transportation
Mrs. Tamoya Rose-Watson Asst. Superintendent-Culture & Learning Transformation
Mrs. Vershaun Howze Executive Director for Safety and Security
Mrs. Joycelyn Pugh-Walker..... Executive Director for Federal Programs





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Organizational Chart

Ferguson-Florissant School District 2024-2025



* Indicates Cabinet Member

Updates to the organizational chart will be made once final board approval occurs and is communicated out. Changes will be made throughout the year as needed.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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School Directory

School Name	Grade Span	Address	Principal/Coordinator	Telephone Number
Bermuda Elementary School	PK - 02	5835 Bermuda Drive, St. Louis, MO 63121	Dr. Malinda Rowsey	314-524-4821
Berkeley Elementary School	3-5	8300 Frost Avenue, Berkeley, MO 63134	Mrs. Tangie Francwar	314-524-38863
Central Elementary School	PK - 02	201 Wesley Avenue, Ferguson, MO 63135	Mr. Doug Wright	314-521-4981
Combs Intermediate School	3-5	300 St. Jean Drive, Florissant MO 63031	Mr. Derek Bridges	314-831-0411
Commons Lane Elementary School	PK - 02	2700 Derhake Road, Florissant, MO 63033	Ms. Stephanie Martin	314-831-0440
Duchesne Elementary School	PK - 02	100 S. Florissant Road, Florissant, MO 63031	Dr. Pam Burroughs	314-831-1911
Griffith Intermediate School	3-5	200 Day Drive, Ferguson, MO 63135	Mr. Matt Hinzpeter	314-521-5971
Halls Ferry Intermediate School	3-5	13585 New Halls Ferry Road, Florissant MO 63033	Dr. Laurie Zaleuke	314-831-1022
Holman Elementary School	PK - 02	8811 Harold Drive, Berkeley, MO 63134	Dr. Apryll Mendez	314-428-9695
Lee Hamilton Intermediate School	3-5	401 Powell Avenue, Ferguson, MO 63135	Dr. Amanda Eye	314-521-6755
Parker Road Elementary School	PK - 02	2800 Parker Road, Florissant, MO 63033	Ms. Nicole Burnett	314-831-2644
Walnut Grove Elementary School	PK - 02	1248 N Florissant Road, Ferguson, MO 63135	Mr. Leo Ganahl	314-524-8922
Robinwood Intermediate School	3-5	955 Derhake Road, Florissant, MO 63033	Mr. Taylor Cameron	314-831-4633
Johnson Wabash 6th Grade Center	6	685 January, Ferguson, MO 63135	Mr. Donald Frazier	314-524-0280
Wedgwood 6th Grade Center	6	14275 New Halls Ferry Road, Florissant, MO 63033	Mr. James Larrew	314-831-4551
STEAM Academy Middle School	6-8	8855 Dunn Road, Hazelwood, MO 63042	Dr. Christine Ries	314-824-2422
Cross Keys Middle School	7-8	14205 Cougar Drive, Florissant, MO 63033	Mr. Jontae Govan	314-506-9700
Ferguson Middle School	7-8	701 January Avenue, Ferguson, MO 63135	Dr. Ce Andre Perry	314-506-9600
McCluer High	9-12	1896 S Florissant Road, Florissant, MO 63301	Dr. Isaiah Melendez	314-506-9400
STEAM Academy at McCluer South Berkeley	9-12	201 Brotherton Lane, Ferguson, MO 63135	Dr. Jeff Tandler	314-506-9800
McCluer North High	9-12	705 Waterford Drive, Florissant, MO 63303	Dr. Kaylan Holloway	314-506-9200
The Innovation School at Cool Valley	9-12	1351 South Florissant Road, St. Louis, MO 63121	Dr. Ben Eye	314-521-5622



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Mission, Vision, and Values



Mission

We provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Our Vision

All learners graduate believing that anything is possible and prepared to realize those possibilities.

Core Values

- Student-Centered
- Excellence
- Innovation
- Relationships



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Core Values

Student-Centered

We use an equity lens to focus our policies, our actions, and our resources on students' academic, social-emotional, and physical well-being.

Excellence

We have high expectations for all of our students and are relentless about providing high quality, culturally competent teaching and resources to meet those expectations.

Innovation

We ensure our students are ready for a dynamic, ever-changing world by exploring real world issues and promoting curiosity and critical thinking to find innovative solutions.

Relationships

We build relationships across our schools and community to ensure everyone feels welcomed, heard, and involved as agents of positive change to create access and opportunities for students.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Strategic Plan

The development of the FFSD strategic plan was a community-wide effort. The effort was led by a committee of fifty-four individuals representing teachers, parents, students, principals and central office staff as well as business leaders, elected officials, and members of the faith-based community. The committee met monthly to review research and data and develop draft content. The content was reviewed by over fifteen different focus groups who provided over one thousand two hundred pieces of feedback. The feedback was used to make revisions and recommendations to the FFSD Board of Education who adopted the plan. The board and the superintendent would like to thank the members of the committee for their time, effort, and dedication to the planning process and the district.

Process by the Numbers



54

Steering Committee
Members



15

Focus Groups



1200+

Pieces of
Feedback



EQUITY AND ACCESS FOR ALL





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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During their July 13, 2022 meeting, the Ferguson-Florissant Board of Education approved a new strategic plan for Ferguson-Florissant School District. The FFSD Strategic Plan will guide our work through 2027. The new plan is guided by the mission “to provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.”

The strategic plan is rooted in the vision “for all learners to graduate believing that anything is possible and prepared to realize those possibilities.” Each year of the plan, specific and measurable action steps will be developed, and the District will focus on six priority goal areas:

- Academics Pre K-6
- Academics 7-12 and Postsecondary Success
- Well-Being
- People and Culture/Human Capital
- Financial and Operational Stewardship
- Community Engagement and Communication

In order to create the final plan, the District engaged with students, parents, staff and the community. The District conducted surveys, focus groups and community meetings to gain feedback and encouraged residents throughout the community to participate. Those results were incorporated into the development of the new plan.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Anti-Racist Standards

In addition, this plan is aligned with the Board approved Anti-Racist Standards and the Missouri Department of Elementary and Secondary Education's MSIP-6 or Missouri School Improvement Program Sixth Version.

Anti-Racist District Standards

In 2022, the Board of Education adopted the District's Anti-Racist Standards to maximize student excellence and social justice. Ferguson-Florissant School District is on its journey to becoming an anti-racist organization that furthers educational equity for all students, especially our most marginalized students. FFSD Standards for Social Justice in Anti-Racist Schools will further our progress in this journey, challenging us to understand and correct the inequities that may unintentionally exist within our district, to proactively act in ways that promote anti-racism, and to build on the strengths that have enabled our past progress around race and bias.

Similar to educational standards, FFSD Standards for Social Justice in Anti-Racist Schools represent the vision and goals that we will achieve as we move towards becoming an anti-racist organization. The standards focus on seven areas:





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

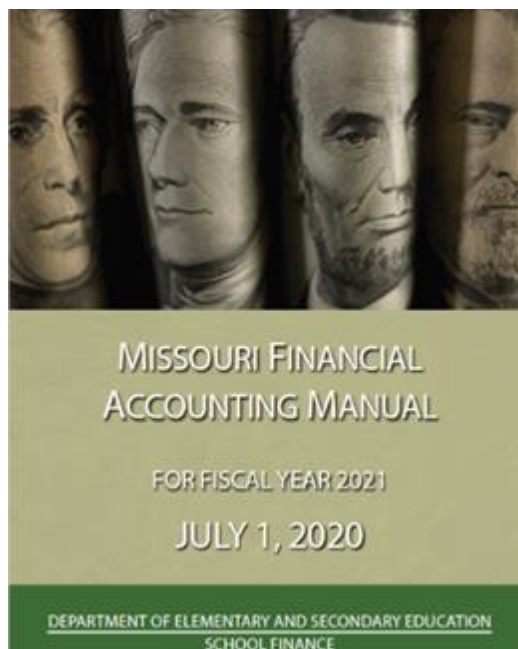
2024-25 ANNUAL BUDGET

Measurement Basis of Accounting

The District uses the cash basis of accounting for revenues and expenditures for budgeting purposes and for maintaining the general ledger during the fiscal year. Revenues are recognized when funds are received. Expenses are recognized when payments are made. The District chooses to use the modified cash basis of accounting to report its financial statements, in accordance with generally accepted accounting principles (GAAP). During the auditing process, the auditors work with the District to make the appropriate changes on the financial statements to correctly reflect the appropriate modified cash basis of accounting.

Financial Reporting

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





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Annual Secretary of the Board Report

The Annual Secretary of the Board Report (ASBR) is required by Section 162.821 RSMo to be submitted to the Department of Elementary and Secondary Education on or before August 15 each year. The (ASBR) is the State of Missouri's financial report that contains information on revenues, expenditures, fund balances, debt, and transportation data that are used for various data comparisons, calculations, and data requests. Examples include payments, the Local Effort Calculation, the Current Expenditure Calculation, report card information, and federal reporting information. Most school districts in the State of Missouri report their finances on the cash basis of accounting. As a result, this financial report is similar to the audit reports filed by those school districts.

ASBR reporting will always be a year behind the current fiscal year and two years behind the proposed budget year. Therefore, only FY23 is shown as an example of this report. The General Fund amounts also include other funds rolling up into the General Fund for DESE reporting: Food & Nutrition Services, Student Activity, and Insurance Funds.



Year: 2022-2023

District: FERGUSON-FLOISSANT R-II

Version: Open

State of Missouri
Department of Elementary and Secondary Education
School Finance Section

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR) Fiscal Year 2022-2023

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2023.

SECTION 161.527, RSMo, concerning financially stressed school districts, requires that one copy be filed with the Department of Elementary and Secondary Education by July 15, 2023, to be eligible for the Proposition C rollback exemption.

Part I Summary

Total Assessed Valuation as of December 31, 2022 1,212,104,340
(Exclude Tax Increment Financing AV)
Basis of Accounting CASH

	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2022-2023 Levy Unadjusted	2.1334	2.4809	0.2670	0.2040	5.0853
2022-2023 Levy Adjusted	2.1334	2.4809	0.2670	0.2040	5.0853
3111 Beginning Fund Balances	19,431,652.21	2,110,614.38	4,450,963.94	187,028.32	26,180,258.85
5899 Total Revenue (See Part II)	64,418,157.14	77,657,916.85	11,115,545.88	9,791,728.24	162,983,348.11
5999 Total Revenue And Balances	83,849,809.35	79,768,531.23	15,566,509.82	9,978,756.56	189,163,606.96
5510 Transfer To	0.00	0.00	0.00	1,000,000.00	1,000,000.00
6710 Transfer From	1,000,000.00	0.00	0.00	0.00	1,000,000.00
9999 Expenditures (See Part III)	63,240,820.30	76,304,142.53	10,047,149.60	10,745,884.91	160,337,997.34
3112 Ending Fund Balances	19,608,989.05	3,464,388.70	5,519,360.22	232,871.65	28,825,609.62
3412 Restr Fund Balances	0.00	0.00	0.00	0.00	0.00
Unrestricted Ending Fund Balance (Incidental + Teachers Funds)	16.53%				



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Funds and Definitions

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

General (Incidental) Fund:

The fund used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue (Teachers') Fund:

The fund used to account for revenue sources legally restricted to expenditures for certified staff salaries and benefits, and tuition payments to other school districts.

Debt Service Fund:

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

Capital Projects Fund:

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

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

Bond Proceeds Fund:

This sub-fund of the Capital Projects Fund is used to account for the District's capital outlay expenditures paid with proceeds from the sale of bonds.

Insurance Fund:

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Student Activity Fund:

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

Other Fund Definitions

Governmental Funds:

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

Operating Funds:

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

Fiduciary/Enterprise Fund Types:

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

Proprietary/Internal Service Funds:

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

Transfer From Other Funds:

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Transfer To Other Funds:

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

Fund Accounting

The District accounts for revenues and expenditures in nine funds:

Governmental Funds

- General (Incidental) Fund
- Special Revenue (Teacher's) Fund
- Debt Service Fund
- Capital Projects/Bond Fund

Proprietary/Internal Service Funds

- Self-Insured Medical Fund

Enterprise Funds

Student Activity/Trust Fund

- Student Activities Fund

Operating Funds

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Summary of Significant Accounting Policies

Reporting Entity

Ferguson Reorganized School District R-2 (the District) was established under the statutes of the state of Missouri, is governed by an elected seven-member board as described in Section 162.092 RSMo of the public school laws of Missouri. The Board of Education is the basic level of government that financial accountability and control over all activities related to public school education in the District.

The financial statements of the District consist only of funds of the District. The District has no financial accountability for any other governmental entity, since no other entities are considered to be controlled or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective board. In addition, the District is not aware of any entity which would exercise such oversight that would result in the District being considered a component unit of the entity.

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. For the year ended June 30, 2022, all of the District's activities are classified as governmental type.

- **Government-Wide Financial Statements**

The statement of net position presents the financial condition of the governmental activities of the District at year-end. The statement of activities presents a comparison between direct disbursements and program receipts for each program or function of the District's governmental activities. Direct disbursements are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the District.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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- **Fund Financial Statements**

The District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District uses only the governmental category of funds. All the funds of the District are considered major due in part to an administrative directive from the Missouri Department of Elementary and Secondary Education.

- **Governmental Funds**

General (Incidental) Fund: Accounts for all transactions having to do with the operations of the school district's regular programs, except those required to be accounted for in another fund.

Special Revenue (Teachers) Fund: Accounts for revenue sources legally restricted for expenditures for salaries and benefits for teachers and tuition payments to other districts/charter schools, private schools, etc.

Debt Service Fund: Accounts for all transactions affecting the value of the unpaid principal of bond issues, value of cash on deposit in the fund, the value of any temporary investments, the amount of current interest and principal requirements of long-term debt and paying agent fees.

Capital Projects Fund: Accounts for all facility acquisition, construction and all other capital outlay expenditures.

- **Proprietary Fund Internal Service Fund:**

The Internal Service Fund accounts for premiums collected for the payment of claims associated with the District's self-insurance activities (primarily medical benefits). Disbursements consist primarily of claims paid for medical treatment and prescription drugs along with miscellaneous government fees, claims administration, and reinsurance fees.

Government-Wide Financial Statements

The District's policy is to prepare its government-wide financial statements on the cash basis of accounting, consequently, receipts are recognized when received rather than when earned, and disbursements and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. Accordingly, the government-wide financial statements present the net position and activities of the District on a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP).



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Fund Financial Statements

The District's policy is to prepare its fund financial statements on the cash basis of accounting; consequently, receipts are recognized when received rather than when earned, and disbursements and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. Accordingly, the fund financial statements present the financial position and results of operations of the funds on a comprehensive basis of accounting other than U.S. GAAP.

Classification of Revenue and Expenditures

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

Revenue by Object

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

5100-Local Revenue

- 5111 Current Taxes: Taxes on real and personal property within the District for the current year
- 5112 Delinquent Taxes: Real and personal property tax revenue from prior years
- 5113 School District Trust Fund: Revenue from Proposition C Sales Tax
- 5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions
- 5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax
- 5116 In Lieu of Tax: Revenue received for property removed from the tax rolls
- 5121 Tuition from Individuals: Surcharge to individuals living outside of the District who pay tuition to attend District schools
- 5141 Earnings on Investments: Interest revenue received from investments
- 5142 Accrued Interest on Bonds Sold: Amounts received as accrued interest from the sale of bonds



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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- 5143 Premium on Bonds Sold: An amount received when the sale of bonds is higher than the par value of the bonds
- 5151 Sales to Pupils – Reimbursable School Meals: Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs
- 5165 Food Service Non-Program: Amounts received from the sale of extra milk, a la carte, snack bar, vending, banquets, etc.
- 5171 Admissions Student Activities: Amounts received from patrons and students for a school-sponsored activity
- 5172 Bookstore Sales: Amounts received from patrons and students from the operation of a bookstore or sale of supplies
- 5173 Student Organization Membership Dues and Fees: Amounts received from students for school organization membership dues and fees
- 5174 Revenue From Enterprise Activities: Revenue from vending machines, soft drink machines, miscellaneous district petty cash funds and so on, not related to the regular food service program
- 5179 Other Pupil Activity Income: All other revenue from pupil activities not listed above
- 5181 Community Services: Revenues from activities performed by the LEA as community services, not directly related to providing an education for pupils. Includes local dollars from parents for school age childcare and daycare.
- 5182 Preschool Tuition: Local dollars received for preschool students' tuition/scholarships
- 5191 Rentals: Revenue from rental of school facilities or other property owned by the school district
- 5192 Gifts / Donations: Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected
- 5195 Prior Period Adjustment: Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts payable adjustments after final liquidation and refunds of bond issuance costs.
- 5196 Net Receipts from Clearing Accounts: At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts under the jurisdiction and control of the board of education when such funds are available
- 5198 Miscellaneous Local Revenue: All other revenues from local sources not covered by the above local revenue codes



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5200-County Revenue

- 5211 Fines, Escheats, Overplus Etc.: Amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales and unclaimed tax surplus.
- 5221 State Assessed Railroad and Utility Taxes: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state
- 5222 County Stock Insurance Fund: Proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330 (4), RSMo.

5300-State Revenue

- 5311 Basic Formula-State Monies: Amounts received from the State Foundation Formula. Excludes Classroom Trust Fund.
- 5312 Transportation: Revenue received for transporting children
- 5314 Early Childhood Special Education: Revenue received from the state to provide for early childhood special education programs
- 5319 Basic Formula-Classroom Trust Fund: Amounts received from the gaming portion of funding for the State Foundation Formula
- 5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and parent as teachers (PAT) programs
- 5332 Career Education: Amounts received from the state that represent reimbursement for career and technical education
- 5333 Food Service: Revenue from state for school lunch program
- 5369 Residential Placement/Excess Cost: Revenue received for children in residential placement through the Missouri Department of Mental Health or Division of Family Services
- 5372 State Emergency Management Agency (SEMA) funds: Amounts received from the state for the state match portion of a disaster assistance grant
- 5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds five times the District's average per pupil cost
- 5382 Missouri Preschool Program: Revenue received from the state for early childhood programs to prepare children for Kindergarten
- 5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes

5400-Federal Revenue

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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- 5422 ARP –Elementary and Secondary Schools Emergency Relief Fund (ESSER III): Amounts received through the Department of Elementary and Secondary Education funded from the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021.
- 5423 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER II): Amounts received through DESE funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CCRSA)
- 5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through DESE funded from the Coronavirus Aid, Relief, and Economic Security Act
- 5425 CARES – Governor’s Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act
- 5426 CRRSA -Governor’s Emergency Education Relief Fund (GEER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package.
- 5428 Coronavirus Relief Fund (OA CRF): Amounts received from the Office of Administration and paid by DESE funded from the CARES Act Fund, Coronavirus Relief Fund
- 5429 Emergency Worker Childcare Grant (CCDF): Amounts received through DESE for the Emergency Worker Childcare Grant
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.
- 5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.
- 5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs
- 5445 School Lunch Program: Revenue received directly through DESE for the National School Lunch Program
- 5446 School Breakfast Program: Revenue received directly through DESE for the National School Breakfast Program
- 5448 After-School Snack Program: Amounts received through the state for the After School Snack Program.
- 5451 Title I - ESEA: Revenue received in support of Title I reading initiatives
- 5461 Title IV.A Student Support and Academic Enrichment: Amounts received through the state for improving students’ academic achievement by providing all students with



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access to a well-rounded education improving school conditions for student learning; and improving the use of technology and digital literacy of all students.

- 5462 Title III: Revenue received for English learners, including immigrant children
- 5463 Homeless Education: Revenue received through the state for supplementary services to improve the effectiveness of educating homeless children and youth
- 5465 Title II. A, ESEA: Revenue for professional development with the purpose of improving the teaching and learning of all students
- 5472 Childcare Development Fund Grant: Federal dollars received for development of care for early childhood or school age children
- 5473 CARES – School Lunch Program: Amounts received through DESE funded from the CARES Act Funds, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option
- 5474 CARES – School Breakfast Program: Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option
- 5475 CARES – After-School Snack Program: Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option
- 5476 CARES – Special Milk Program: Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program
- 5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes

5600-Other Revenue

- 5611 Sale of Bonds: Amounts received as principal from the sale of bonds
- 5631 Net Insurance Recovery: Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced
- 5641 Sale of School Buses: Amounts received from the sale of school buses
- 5651 Sale of Property/Equipment/Supplies: Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both
- 5691 Temporary Direct Deposit Revenues: Amounts received from DESE representing the portion of state aid that is directly deposited into a designated trustee account for participation in the MOHEFA Direct Deposit Program
- 5692 Refunding Bonds: Proceeds for a refunding of a general obligation bond issue



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- 5811 Tuition from Other LEAs: Amounts received from other LEAs for the regular school term
- 5821 Area Career Center Fees from Other LEAs: Revenue received from other LEAs for area career center services
- 5831 Contracted Educational Services from Other LEAs: Revenue received as Local Tax Effort from other school districts for students receiving educational services from the District
- 5841 Transportation Amounts Received from other LEAs for Non-Disabled Transportation: Amounts received through an inter-district contract for transportation of another school district's non-disabled students

Other Revenues

Child Development Center

The Ferguson-Florissant School District operates two tuition based child development centers for children ages 2-4 years of age. Revenue is generated from families and staff who send their children to the centers. The centers operate year round.

Little Creek Nature Area

Little Creek Nature Area is a 97-acre outdoor educational facility owned and operated by the Ferguson-Florissant School District. Little Creek Nature Area was acquired in 1968 and since 1974 teachers have provided ecology, environmental science, field biology and living history programs for district students. Revenue generated for Little Creek comes from grants that are written to enhance the nature area.



Little Creek Nature Area

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Challenger Learning Center

The Challenger Learning Center-St. Louis is dedicated to inspiring future generations of innovators through space mission simulations and other STEM education programs. It is part of a worldwide network of over 40 Centers founded by the families of the astronauts tragically lost during the 1986 Challenger space shuttle mission. Revenue is generated through tuition-based missions and programs, corporate sponsorships, summer camps, gift shop sales and grants written to enhance the programming.



Transportation Reimbursement

The district provides bus transportation for students who live a mile or more away from the school. Parents may opt to pay for bus transportation if they live less than a mile from the school.

Head Start Program

The Early Education program offers five full days of preschool classes for 3- and 4-year-olds. The world renowned Parents as Teachers program started in the Ferguson-Florissant School District. Families receive PAT personal visits from FFSD parent educators. Children participating in early education through a partnership with Head Start must meet eligibility requirements and tuition is required.

In order to be eligible for this program there are three requirements that must be met:

- You have to reside within the Ferguson-Florissant School District
- Meet the income eligibility guidelines



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- To qualify, families must make either the eligible income amount or lower according to their household size. If you receive some form of public assistance (TANF-Cash or Child Care Subsidy) or (SSI Income) and make over this amount, or have a special situation, please call to see if you qualify.

Earth Dance

We do not receive revenue from Earth Dance. In the past, we had a grant through the Missouri Foundation for Health for a Farm To School Program with Innovation and EarthDance, but this grant is now complete.



Music Rental

The district provides an opportunity for students to rent instruments to use for band and orchestra classes.

Student Activity Funds

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

Other Revenue

The District collects miscellaneous funds from various sources that are not tied to a particular expenditure or program. Examples include checks received from staff for jury duty, payments from municipalities for use of easement, miscellaneous donations, etc.



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Expenditures by Function

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

1000-1999 Instruction

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

2000-2999 Support Services

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

3000-3999 Community Services

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

4000-4999 Facilities Acquisition and Construction Services

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

5000-5999 Short and Long-Term Debt

Activities servicing the debt of the District.



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Expenditures by Object

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

6100-6199 Salaries

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

6200-6299 Benefit

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

6300-6399 Purchased Services

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

6400-6499 Supplies

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

6500-6599 Capital Outlay

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

6600-6699 Short and Long-Term Debt

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



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District Policies and Regulations

Budget

6011 BUDGET ESTIMATE

Prior to April 1 of each year, the Superintendent shall submit to the Board of Education an estimated budget for the ensuing fiscal year. The budget estimate shall contain estimated receipts by source and fund and estimated disbursements by purpose and fund. The budget estimate shall also show the amount of anticipated tax revenue to be raised by the tax rate currently levied for each fund. The Board shall make such modifications of the budget estimate as may be required for the efficient planning and operation of the District.

6012 TAX RATE HEARING

At a regularly scheduled Board meeting in September, the Board shall hold a hearing on the proposed District tax rates for the current year. Notice of the hearing shall be published or posted seven days in advance. At such hearing, the Board shall provide information about the District's assessed valuation in real, personal, and other tangible property for the current year and the amount of anticipated revenue to be produced by the proposed tax rate in each fund. The Board shall neither adopt nor certify with the County Assessor's Office the District's tax rates by fund until such public hearing has been held. After the public hearing on the proposed tax rates and prior to October 1 each year, the Superintendent shall prepare and submit to the Board the Estimate of Required Local Taxes showing the amount of money to be raised by taxation during the current budget year and the tax rate required to produce that amount, specifying by funds the amount and rate necessary to sustain the District for the current year. After making such modifications as deemed necessary, the Board shall adopt the Estimate and certify it with the County Assessor's Office prior to October 1, thereby establishing the tax rate officially allocated to each fund. Revised 10/12

6013 ANNUAL BUDGET

It is the Board's responsibility to secure adequate funds to conduct a quality program of education in the District. The annual school budget is the Board's plan for allocating the available financial resources into an explicit expenditure plan to sustain and improve the educational function of the District. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the District. Prior to July 1, the Superintendent shall submit to the Board a proposed annual budget. The Board will conduct at least one public hearing in regard to the proposed budget. The proposed budget shall present a complete financial plan for the current budget year and shall include the following information:

1. A budget message describing the important features of the budget.
2. Estimated revenues to be received from all sources for the budget year, itemized by fund and source, with a comparison of revenues for the two previous years.



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3. Proposed expenditures for the budget year, itemized by fund and purpose, with a comparison of expenditures for the two previous years.
4. The expenditures required for the scheduled payment of interest and principal on the bonded indebtedness of the District.
5. A budget summary describing estimated cash balances by fund at the start of the budget year, estimated receipts, proposed expenditures, and estimated balances by fund at the close of the budget year.

The budget shall be based on the educational needs and financial ability of the District as cooperatively identified by the Superintendent and staff, the Board, and the school community. As such, the annual school budgeting process is an important function of District operations and serves to improve communications within the District organization and with the residents of the community.

The Board after making such modifications as deemed necessary, shall adopt the proposed budget as the official budget for the District. Refer to VOLTS - Appendix R - AL-8 and ER-7

6014 BUDGET AMENDMENT

The annual budget adopted by the Board of Education shall be considered a controlled spending plan for the ensuing year which authorizes the Superintendent to make expenditure commitments in accordance with the policies of the Board of Education and state law. At the time of its adoption by the Board of Education, the annual budget shall be based on the best available information concerning the expenditure requirements of the District and the availability of funds. If changes in the spending plans of the District increase the total expenditures in any fund over the expenditures previously authorized by the Board of Education for that fund, the Superintendent shall submit to the Board of Education a budget amendment describing the increase in expenditures in detail and setting forth the facts and reasons making the increase necessary. The budget amendment, if adopted by the Board of Education, shall become part of the official budget for the District.

6015 FUND TRANSFERS

Missouri law permits the School District to make certain inter-fund transfer(s) under certain circumstances. The transfers may take place in any given year (regardless of the amount of transfer) IF: a. a majority of the board members in office passes a resolution approving the amount of the transfer (recorded in the board minutes); b. the resolution identifies the specific capital projects to be funded by the transferred funds (recorded in the board minutes) (GTB/Line 1 transfer); and c. the resolution identifies the estimated expenditure date or dates (recorded in board minutes) (GTB/Line 1 transfer). However, applicable law and the School District's Policies and Procedures authorize the Superintendent to decide, in his or her sole discretion, to forego recommending such transfer(s) so long as doing so does not violate Mo. Rev. Stat. Chapter 67. Approved 08/04



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6016 FUND BALANCE AND RESERVE POLICY

Definitions:

Fund Balance - the difference between assets and liabilities in a Governmental Fund.

Non-spendable Fund Balance - the portion of a Governmental Fund's net assets that are not available to be spent, either short term or long term, in either form or through legal restrictions.

Restricted Fund Balance - the portion of a Governmental Fund's net assets that are subject to external enforceable legal restrictions.

Committed Fund Balance - the portion of a Governmental Fund's net assets with self-imposed constraints or limitations that have been placed at the highest level of decision making (for cash flow purposes, see Policy A below).

Assigned Fund Balance - the portion of a Governmental Fund's net assets to denote an intended use of resources (for debt service purposes, see Policy B below).

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. designations).

Note: In non-governmental funds, management may decide to "assign" funds for a specific purpose. This will be done as an internal budgeting procedure rather than as a formal accounting entry.

Policy

A. It is the policy of the Ferguson-Florissant School District to maintain a committed fund balance in the General Fund to fund operations. ("Cash Flow Commitment"). The Cash Flow Commitment in the General Fund is adjusted annually with the adoption of the annual budget

B. It is also the policy of the Ferguson-Florissant School District to assign a portion of Fund Balance in the amount of debt service payments for governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund. ("Debt Service Assignment").

C. The annual budget (appropriation) will include a contribution to (or drawdown from) Cash Flow Commitment and Debt Service Assignment to assure compliance with this policy. The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.

D. Unassigned year-end fund balances shall remain in the fund of origin.

E. This policy may be amended from time to time according to the wishes of the Ferguson-Florissant School District Board of Education.



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- F. The District will spend the most restricted dollars before less restricted, in the following order:
- 1) Nonspendable (if funds become spendable),
 - 2) Restricted,
 - 3) Committed,
 - 4) Assigned,
 - 5) Unassigned.

G. The superintendent or his/her designee will determine if a portion of fund balance should be assigned.

Revenue Policies

6021 TAXING AND BORROWING AUTHORITY/LIMITATIONS

After the public hearing on the proposed tax rates and prior to October 1 each year, the Superintendent shall prepare and submit to the Board of Education the Estimate of Required Local Taxes showing the amount of money to be raised by taxation during the ensuing budget year and the tax rate required to produce that amount, specifying by funds the amount and rate necessary to sustain the schools of the District for the ensuing year. The Board of Education, after making such modifications as deemed necessary, shall adopt the Estimate and certify it with the County Assessor's Office prior to October 1, thereby establishing the tax rate officially allocated to each fund.

Bonded Indebtedness

The Board may authorize the sale of bonds by adoption of a resolution. Bonds will be issued in accordance with law and compliance procedures implemented by the district. The Board may borrow money and issue bonds for:

1. Purchasing schoolhouse sites and other land for school purposes.
2. Erecting or furnishing schoolhouses or library buildings.
3. Building additions to or repairing old buildings.
4. Purchasing school buses and other transportation equipment.
5. Paying off and discharging assessments made by counties, cities, towns and villages, or other political subdivisions or public corporations of the state against the district.

Funds raised through the sale of bonds may be used only for the purposes set forth in the election that authorized the sale of bonds.



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The following points of state law shall govern the Board's issuance of bonds:

1. A four-sevenths vote is required before the issuance of bonds if the issue is submitted at a municipal election or at the general or primary election held in even-numbered years. At all other elections, a two-thirds vote is required.
2. The Board of Education has a limit of bonded indebtedness of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.
3. Bonds shall be issued in denominations of \$1,000 or in any multiples of \$1,000.
4. The bonds, in whole or in part, shall not run for more than 20 years from the date they were issued.
5. The revenues from taxes levied for the purpose of satisfying bonded indebtedness obligations, both principal and interest, shall be recorded in the debt service fund.

6022 STATE AID

At times established by state law during the budget year, the Superintendent shall prepare and submit to the Board of Education the applications necessary to secure the District's State Aid entitlement and other State funds for which the District is eligible. Each application submitted to the Board of Education shall contain detailed information concerning the exact nature and purpose of the funds being requested. Upon approving the applications, the Board of Education shall authorize the necessary signatures and the Superintendent shall submit the applications to the proper State agencies.

6023 FEDERAL FUNDS

At the appropriate times during the budget year, the Superintendent shall prepare and submit to the Board of Education applications for financial assistance regularly available to the District from the federal government. Upon approving the applications, the Board of Education shall authorize the necessary signatures and the Superintendent shall submit the applications to the appropriate federal agencies. The Superintendent is designated as the authorized representative of the school district in connection with submitting applications for federal financial assistance and in administering all federally-funded programs.



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6024 SPECIAL FUNDS

The Superintendent is authorized by the Board of Education to seek sources of funding from governmental agencies, charitable foundations, and sources other than those normally available to the District. The Superintendent shall submit applications for such funding to the Board of Education describing in detail the source of the funds requested and the exact purpose for which the funds shall be used. The Superintendent, upon approval by the Board of Education, shall be authorized to submit the application to the appropriate agency and to act as representative of the District in connection with the Administration of specially funded programs.

Depository Policies

6031 DEPOSITORY AGREEMENTS

The Board of Education shall enter into depository agreements with all banking institutions holding District funds on deposit. Depository agreements between the Board of Education and banking institutions shall be entered into for the term of one year and shall be subject to annual renewal.

6032 SECURITY ON DISTRICT DEPOSITS

Banking institutions having District funds on deposit shall provide security on the deposit in the amount and kind specified by state law. Banking institutions shall post securities on District deposits with their respective correspondent banks for safekeeping. The correspondent bank, acting as trustee, shall file with the Treasurer of the Board of Education safekeeping receipts describing the amount and kind of securities being held in trust.

6033 INVESTMENT OF FUNDS

The Superintendent is authorized by the Board of Education to invest surplus District funds as specified by state law. Such investments may be in certificates of deposit, repurchase agreements, bonds of the State of Missouri or the United States, and in short term obligations of the United States. Investments in certificates of deposit or repurchase agreements shall be made on the basis of competitive bidding and shall be secured in the same manner as regular District deposits. Interest accruing from such investments shall be credited to the fund from which the money is derived.



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6034 CASH DEPOSITS

All money collected for any purpose will be submitted to the administrator in charge or designated representative who will provide for its proper deposit as established by the District.
Section Four: Financial Reports

6041 MONTHLY FINANCIAL REPORTS

At each regularly scheduled meeting of the Board, the Superintendent shall submit a report showing a year-to-date summary of the District's finances for the current budget year. This report shall include year-to-date budgeted expenditures and receipts categorized by fund, compared with actual year-to-date expenditures and receipts by fund.

6042 EXPENDITURE REPORTS

At each regularly scheduled meeting of the Board, the Superintendent shall submit for the Board's approval a detailed listing of disbursements for the month. A list of disbursements that consists of a check register identifying the amount and number of the check, the name of the person or company to whom the check is written, the number of the purchase order that initiated the transaction, and the account name to which the transaction is charged shall be available.

The Superintendent shall also submit to the Board at each regularly scheduled meeting a detailed summary of all payroll expenditures for the previous month. A separate monthly summary shall be submitted for each payroll issued and shall include both the gross and net amounts of the payroll and a summary of itemized deductions. The board must approve all bills paid.

6043 ANNUAL AUDIT

At the close of each budget year, the Superintendent shall submit to the Board of Education an audit of the accounts of the District prepared by an independent firm of certified public accountants. The audit shall be conducted in accordance with generally accepted accounting standards and shall include all funds over which the Board of Education has direct control.

6044 SECRETARY'S ANNUAL REPORT

At a regularly scheduled Board meeting, prior to August 15, the Superintendent shall submit to the Board the Annual Report of the Board Secretary showing in detail all receipts for the previous year by source and fund and all expenditures by fund and purpose. The Secretary's Annual Report shall also show the cash balances by fund at the close of the previous budget year. Upon approval by the Board, the Superintendent shall be authorized to submit the Secretary's Annual Report to the appropriate State and County agencies.



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6045 FINANCIAL REPORTS PUBLISHED ANNUALLY

At the regularly scheduled Board meeting in August, the Superintendent shall submit to the Board a financial statement showing all receipts the previous budget year, categorized by source, and all expenditures described by purpose. The financial statement shall also show the present indebtedness of the District and the rate of taxation for all purposes for the previous year and the current year. Upon approval by the Board, the statement shall be signed by the Board's President, Secretary, and Treasurer and the Superintendent shall publish the statement in a newspaper of local circulation.

6046 RETENTION OF OFFICIAL RECORDS

The official records of the District shall be maintained in accordance with state law and the procedures set forth in the Missouri Public Schools Records Manual. Permanent records shall be classified and labeled for identification, filed appropriately, and stored in a manner which assures their maximum safety. Such records may be maintained in their original form, electronically (digitally) preserved, or placed on microfilm. Temporary or nonessential records shall be retained for the length of time prescribed by the Records Manual and may then be destroyed in the appropriate manner. The Superintendent is authorized to retain temporary or nonessential records beyond the prescribed length of time when such records are considered useful to the operation of the District.



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Internal Controls

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

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

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

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

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

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

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



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diligence, credibility, and ethical decision-making to the importance of adhering to the internal control system.

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

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

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



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The Budget Development Process

Budget Overview

The mission of the Ferguson-Florissant School District is to provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships. The District, through the budget process, focuses its resources in the most efficient and effective manner to support its mission. The annual budget creates a detailed analysis of the District's revenues and expenses and allows the administration to direct its financial resources in a manner that best supports student achievement.

The budget process is separated into four segments: planning, preparation, adoption, and implementation.

Planning for the District's annual budget begins with a review of the District's strategic direction. The Strategic Plan addresses every aspect of District operations.

Principals and other budget managers are provided with information per the Budget Planning Manual to assist them in developing their budgets. Budget managers are encouraged to submit their annual budget requests and tie these requests to their School Improvement Plans, which in turn helps tie the school budgets to student achievement. The Assistant Superintendent for Business Services/CFO, Director of Finance, Director of Federal Programs, and Senior Accountant meet with every budget manager to review their budget requests. The requests are refined through these meetings and through subsequent review with the District Leadership and Superintendent. Increases in budget allocations are only approved when the principal or department head can demonstrate how the increased expenditure helps move the District toward fulfilling its mission and achieving the Board's adopted goals.

Budget workshops are held with the Board of Education to discuss the FY2024-25 annual budget. In these workshops, the Board is presented with the current budget assumptions and projections and may provide additional direction to the administration regarding budget priorities. Staff members and the community also have an opportunity to learn about the budget through this workshop. This budget document is then submitted to the Board of Education for its adoption prior to June 30, in compliance with state statutes.

The focus will now shift to implementation of the FY2024-25 annual budget. Budget managers will be asked to carefully manage their budget allocations throughout the upcoming fiscal year. It will be their responsibility to implement the plans laid out through the budget development process and funded through adoption of the FY25 annual budget.



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The school budget is an instrument that provides a clear financial policy for the direction of business operations of the District. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes based on approved budget amendments throughout the year as actual financial data changes.

The school budget is an instrument that provides a clear financial policy for the direction of business operations of the District. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes based on approved budget amendments throughout the year as actual financial data changes.

Meritorious Budget Award

School districts that apply for the Meritorious Budget Award (MBA) or the *Pathway* to the MBA understand the importance of presenting an accessible and accurate budget to build trust and clear communication with stakeholders. The District won this award for its 2023-2024 budget and will continue to improve its budget presentation focusing on transparency and credibility.



The Association of School Business Officials International (ASBO) has recently recognized Ferguson-Florissant School District with the 2023-2024 Meritorious Budget Award (MBA) for excellence in budget presentation. While every school district has an annual budget to manage expenditures and revenue, the Meritorious Budget Award is only given to school districts that meet or exceed the award program criteria after a rigorous review by school financial professionals. [Learn more about this prestigious award.](#)





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2024-25 ANNUAL BUDGET

Budget Planning

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

Budget Calendar

Date	Description
September	Review Strategic Plan and CSIP goals progress. Facilities Strategic Planning review.
November	Review Enrollment projections by building and grade.
December	Budget planning manual updated and budget workbooks are created for buildings and departments.
January	Buildings and departments work with their staff to develop their budgets. Budget workbooks will be reviewed during budget meetings.
February	Budget workbooks will be reviewed during budget meetings. Board approves the staffing levels for the next fiscal year.
March - April	The Finance Department prepares the initial budget document for review. Work session with Board of Education to review initial budget.
May	Work sessions are held regarding budget as needed.
June	Budget is presented for first reading at the first BOE meeting. The Budget is adopted by the Board of Education at second BOE meeting prior to June 30 as required by State Statute.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Preparation

Preparation of the annual budget begins in the middle of December as the District administration prepares the necessary budget workbooks for the budget owners within the District. A budget planning manual is given to everyone to assist with completion of their budget requests; additional direction is provided as necessary regarding any updated information on the budget process. Budget owners are encouraged to provide detailed information on budget requests, update their needs assessment as required for federal funding, and align their budget requests with their School Improvement Plans and Goals.

In February and March, the Assistant Superintendent for Business Services/CFO, Director of Finance and Senior Accountant meet with each budget owner on their proposed budgets, clarifying any questions concerning items entered into the budget workbook. Enrollment and staffing meetings are also taking place at this time. All of this data assists in finalizing the preliminary budget.

The budget provides a plan for accomplishing the District's budgetary goals of providing a rigorous curriculum and attaining high levels of student achievement while maintaining a fund balance within District policy.

Budget Adoption

A study session on the preliminary budget is ideally held in May with the Board of Education. The Board reviews the budget and receives answers to questions regarding the budget. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs prior to June 30, as required by Missouri Statute.

Budget Implementation

Upon approval of the budget, the Finance Department loads the new budget into the financial software system so the budget is available to use during the next fiscal year.

Smarter School Spending

With the District's focus on Equity and Access for All, the budget work aligns with the best practice framework of Smarter School Spending, a Government Finance Officers' Association approach to school budgeting. The Smarter School Spending framework provides guidelines centered on a comprehensive budget process framework focused on academic and finance collaboration to align limited resources with desired student outcomes.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

The budgeting process is a strategic activity to align scarce resources with student achievement, and to succeed, it must feature a partnership between the finance/budget officer and academic officer, under the leadership of the superintendent. The finance/budget officer “owns” the budget process, but the academic officer is responsible for ensuring a clear student performance strategy. The superintendent guides the participants in the budget process through the hard choices between competing potential uses of resources. Working together, the finance officer, academic officer and superintendent will be able to translate a coherent instructional strategy into dollars.

A robust budget process should engage and communicate with stakeholders, along with prioritizing goals, allocating resources, and tracking progress. The budget process is a plan, a tool for transparency, and a structure for ensuring accountability.



Smarter School Spending major steps/phases:

- Plan and Prepare
- Set Instructional priorities
- Pay for Priorities
- Implement Plan
- Ensure Sustainability



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Management Process

Throughout the fiscal year, communication between the Finance Department and the various budget owners is maintained to assure budget discipline. The budget process is a forward look into the next fiscal year.

The Finance Department plans to provide a monthly report to the Board of Education comparing actual financial performance against the budgeted amount. Analyzing this data becomes more frequent as the year progresses. Line item by line item analysis is common by the end of the fiscal year to ensure budget discipline.

Budgetary Goals

The FY25 Preliminary Budget shows a surplus of approximately \$2 million in the operating funds. Although the FY25 budget has a surplus, there are many variables that can still impact the ultimate surplus/deficit. The District continues to be conservative in its revenue and expenditure estimates; however, the post-pandemic dynamic relating to the staffing shortage and the loss of federally funded CARES Act monies has caused a heightened awareness for the Ferguson-Florissant School District. The District will continue to focus on reducing expenditures where needed and increasing its fund balance appropriately.

The District continues to respond to the COVID-19 pandemic and adapt its learning environment accordingly. The pandemic brought virtual instruction into the forefront. Most of the virtual instruction will occur through a contracted service such as LAUNCH. LAUNCH is a purpose-driven virtual course access program designed to serve Missouri students. LAUNCH is based in Springfield Public Schools and partners with school districts statewide to offer students access to its virtual courses. All LAUNCH courses are built by curriculum specialists, teachers and digital developers and are aligned to Missouri Learning Standards. Each LAUNCH course is taught by a highly qualified Missouri educator. However, the Ferguson-Florissant School District sees the need to provide its own highly robust, virtual school option in the best interest of students and staff. This FY25 budget includes funding for a virtual school.

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

With ARP ESSER III funds ending in September 2024, the District strategized on which initiatives should be included in this FY25 budget. There will be some ESSER III funds budgeted as both revenues and expenditures due to HVAC projects not being completed prior to this budget year.

Budget Considerations

The Finance Department staff tried to accommodate all budget requests while weighing the anticipated revenue sources. The following items were relevant to the process of meeting the District's vision of all learners graduate believing that anything is possible and prepared to realize those possibilities.

The budget is focused on implementing the Board of Education's Strategic Plan priorities as well as the Anti-Racism Standards.

The budget reflects salary increases for certified staff and support and professional staff based on negotiated agreements with the District's employee bargaining unit.

The District continues to evaluate and update its efforts to provide a rigorous curriculum for its students focusing on Math as well as English Language Arts with an emphasis in phonics; including a virtual school option for students when needed.

The budget includes funding for support operations, such as the contracted Food and Nutrition Services operations and the District-operated student transportation system.

The budget includes capital expenditures to address planned facility renovations and improvements.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Capital Projects Development Process

The Ferguson Florissant School District's facilities include seven primary schools (PK-2), six intermediate schools (3-5), two sixth grade centers, three middle schools, three comprehensive high schools, one innovation school, one alternative education school, two Child Development Centers within other buildings and one welcome/student service center. The District also has the Little Creek Nature Area, Challenger Learning Center, an administration building and the Transportation Office. These 27 sites include over 1.9 million square feet of building space under roof, with miles of plumbing and wiring, and hundreds of mechanical systems. The average building in the District is 66 years old; the newest building is 20 years old and the oldest building is 143 years old. Central Intermediate School was built in 1880 and is the oldest continually operating school building west of the Mississippi.

The District believes that carefully determined building improvements are essential to controlling future capital expenses. The District is currently working to complete a 10 year Comprehensive Facilities Long Range Plan. The Long Range Plan outlines the major capital projects that will need to be completed over the next 10 years. This comprehensive long range plan will be based on a detailed assessment of all District buildings/campuses. With the increase costs in materials and labor shortages, the District's Facilities staff continually reviews projects and sets priorities for each fiscal year based on the needs of each building/location and financial resources available.

The process of identifying minor capital projects is ongoing with the Assistant Superintendent and the Director of Operations and Maintenance in collaboration with the Superintendent, continually assessing and reassessing needs of each building. These administrators are responsible for prioritizing needs for the entire District. The highest priority needs are included in the capital projects budget each year. The operating budget does take priority over the capital budget because the operating budget includes expenses directly related to educating students.

Ferguson-Florissant to Receive 16 Electric Buses Thanks to Federal Grant

In a significant stride toward sustainability, Ferguson-Florissant School District is one of two Missouri school districts selected to receive a grant for the purchase of electric buses and charging stations through the U.S. Environmental Protection Agency's (EPA) Clean School Bus Program. The EPA grant will cover the cost of replacing 16 diesel buses in the fleet with new electric buses and the charging stations needed to charge and maintain the vehicles. [Learn more.](#)





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Planned Capital Expenditure List for FY2024-25

FERGUSON-FLOISSANT SCHOOL DISTRICT CAPITAL PROJECTS 2024-2025			
		BUDGET	TOTAL
I.	Equipment & Other Capital Outlay Replacement		\$ -
	Grounds/Custodial Equipment	\$ -	
	Fencing	\$ -	
	Audio Visual	\$ -	
	Furniture	\$ -	
II.	Infrastructure & Building Systems		\$ 5,850,978
	HVAC	\$ 4,725,978	
	MEP	\$ 450,000	
	Roofing	\$ 350,000	
	Lighting	-	
	Flooring	\$ -	
	Safety Systems	\$ 325,000	
	Playgrounds	\$ -	
	ADA Improvements	\$ -	
III.	Site Improvements		\$ -
	Paving	\$ -	
	Misc. Site Improvements	\$ -	
IV.	Technology Services		\$ 1,228,204
V.	Emergency Purchases		\$ 200,000
	Certificate of Participation Payment		\$ 372,725
	Lighting Lease Payment		\$ 175,000
	Miscellaneous Departments		\$ 83,000
	TOTAL CAPITAL BUDGET		\$ 7,909,907

Construction Timelines:

The dates of the major capital projects scheduled for FY25 and their timelines are for the entire school year from August 2023 through June 2024. Many of these projects will happen during breaks when the schools are closed so that companies can get in and out without impeding instruction as well as during the summer which can cross fiscal years.

Financial Section

2024-25 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

All Funds

Fund Summary - Governmental Funds

All Governmental funds means the General fund, Special Revenue fund, Debt Service fund, and Capital Projects fund of a local district.

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 77,748,892	\$ 80,073,510	\$ 86,186,729	\$ 90,893,937	\$ 95,989,890	\$ 5,095,953	5.61%
	County	\$ 1,559,191	\$ 1,508,434	\$ 1,663,566	\$ 1,625,000	\$ 1,725,000	\$ 100,000	6.15%
	State	\$ 39,320,719	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 1,491,382	3.73%
	Federal	\$ 10,324,345	\$ 30,970,891	\$ 25,076,324	\$ 27,245,369	\$ 19,306,908	\$ (7,938,461)	-29.14%
	Other	\$ 26,093	\$ 4,205	\$ 7,425,899	\$ 25,000	\$ 200,000	\$ 175,000	700.00%
Total Revenues		\$ 128,979,240	\$ 147,428,624	\$ 162,983,348	\$ 159,807,668	\$ 158,731,542	\$ (1,076,126)	-0.67%
Expenditures:								
	Salaries	\$ 81,550,572	\$ 86,239,245	\$ 86,561,637	\$ 91,722,791	\$ 86,926,532	\$ (4,796,259)	-5.23%
	Benefits	\$ 26,419,568	\$ 27,612,808	\$ 27,493,617	\$ 30,856,059	\$ 29,037,937	\$ (1,818,122)	-5.89%
	Purchased Services	\$ 9,044,382	\$ 12,237,071	\$ 14,385,215	\$ 14,910,837	\$ 18,316,282	\$ 3,405,445	22.84%
	Supplies	\$ 12,081,262	\$ 11,716,865	\$ 11,104,493	\$ 12,594,535	\$ 10,566,608	\$ (2,027,927)	-16.10%
	Capital Outlay	\$ 1,576,894	\$ 6,927,316	\$ 10,104,049	\$ 8,779,208	\$ 7,362,182	\$ (1,417,026)	-16.14%
	Other	\$ 3,937,607	\$ 3,453,057	\$ 10,688,985	\$ 4,831,387	\$ 4,731,105	\$ (100,282)	-2.08%
Total Expenditures		\$ 134,610,285	\$ 148,186,363	\$ 160,337,997	\$ 163,694,817	\$ 156,940,647	\$ (6,754,171)	-4.13%
Yearly Increase (Decrease)		\$ (5,631,045)	\$ (757,739)	\$ 2,645,351	\$ (3,887,149)	\$ 1,790,895		
Fund Balance - July 1		\$ 32,569,043	\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 32,685,359		
Fund Balance - June 30		\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 24,938,460	\$ 34,476,254		

Changes, Shifts and Plans

The District doesn't really analyze and evaluate All Funds as the individual funds are so very unique to school districts. You will be able to find discussion on changes, shifts and plans for each of the following: Operating Funds, Debt Service Fund and Capital Projects Funds.

The District is planning on adding some additional funds in order to best present financial data to its stakeholders. These funds include the Food Service fund and the Self-Insurance fund.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

All Funds Revenue by Detail Object Local and County Sources

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	Local							
5111	Current Taxes	\$ 52,906,193	\$ 54,293,555	\$ 52,419,186	\$ 62,536,156	\$ 65,421,539	\$ 2,885,383	4.61%
5112	Delinquent Taxes	\$ 3,021,256	\$ 1,792,218	\$ 2,013,040	\$ 2,300,000	\$ 2,250,000	\$ (50,000)	-2.17%
5113	Sales Tax	\$ 9,761,056	\$ 11,333,943	\$ 12,006,111	\$ 12,964,361	\$ 14,028,349	\$ 1,063,988	8.21%
5114	Intangible Taxes	\$ 38,418	\$ 241,974	\$ 55,341	\$ 200,000	\$ 60,000	\$ (140,000)	-70.00%
5115	M & M (Surcharge Tax)	\$ 11,011,452	\$ 10,835,480	\$ 10,428,730	\$ 11,000,000	\$ 11,000,000	\$ -	
5116	In Lieu of Tax	\$ 4,204	\$ 471,616	\$ 3,421	\$ 470,001	\$ 3,501	\$ (466,500)	-99.26%
5121	Tuition Paid by Individual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5126	Drivers Ed Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5131	Transportation Fees From Patrons	\$ -	\$ 79	\$ 1,753	\$ 70,525	\$ 1,500	\$ (69,025)	-97.87%
5141	Earnings on Investments	\$ 38,306	\$ 67,331	\$ 1,025,222	\$ 207,894	\$ 1,750,001	\$ 1,542,107	741.78%
5151	Food Service - Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5161	Sales to Adults - Non-Program Food Sales	\$ 4,532	\$ 30,383	\$ 83,159	\$ 25,000	\$ 100,000	\$ 75,000	300.00%
5165	Food Service - Non-Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5171	Student Activities	\$ 330,136	\$ 388,649	\$ 802,998	\$ 400,000	\$ 500,000	\$ 100,000	25.00%
5182	PK Tuition from Parents	\$ 34,514	\$ 219,085	\$ 158,014	\$ 220,000	\$ 220,000	\$ -	
5191	Rentals	\$ 177,094	\$ 287,140	\$ 330,237	\$ 400,000	\$ 330,000	\$ (70,000)	-17.50%
5192	Gifts	\$ 172,690	\$ -	\$ 2,890	\$ -	\$ -	\$ -	
5195	Prior Period Adjustments	\$ 204,573	\$ -	\$ 2,902	\$ -	\$ -	\$ -	
5198	Misc. Local	\$ 44,467	\$ 112,058	\$ 22,503	\$ 100,000	\$ 325,000	\$ 225,000	225.00%
	Local Total	\$ 77,748,892	\$ 80,073,510	\$ 79,355,506	\$ 90,893,937	\$ 95,989,890	\$ 5,095,953	5.61%
	County							
5211	Fines/Forfeitures/Escheats	\$ 71,388	\$ 38,082	\$ 92,559	\$ 120,000	\$ 120,000	\$ -	
5221	Utility Taxes	\$ 1,477,505	\$ 1,468,716	\$ 1,413,147	\$ 1,500,000	\$ 1,600,000	\$ 100,000	6.67%
5222	Misc. County	\$ 10,298	\$ 1,636	\$ 26,411	\$ 5,000	\$ 5,000	\$ -	
	County Total	\$ 1,559,191	\$ 1,508,434	\$ 1,532,117	\$ 1,625,000	\$ 1,725,000	\$ 100,000	6.15%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue by Detail Object - All Funds State Sources

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>State</i>							
5311	Foundation Program	\$ 32,463,576	\$ 28,245,285	\$ 33,309,090	\$ 30,906,569	\$ 30,279,316	\$ (627,253)	-2.03%
5312	Transportation Aid	\$ 817,858	\$ 470,246	\$ 2,733,202	\$ 2,733,415	\$ 3,524,700	\$ 791,285	28.95%
5313	Exceptional Pupil Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5314	Early Childhood Special Ed.	\$ 2,139,229	\$ 2,123,555	\$ 2,344,827	\$ 2,543,687	\$ 2,533,547	\$ (10,140)	-0.40%
5319	Basic Formula - Gaming	\$ 3,449,146	\$ 3,578,810	\$ 3,541,750	\$ 3,399,583	\$ 4,668,728	\$ 1,269,145	37.33%
5324	Educational Screening (Parents as Teachers)	\$ 333,947	\$ 264,761	\$ 318,771	\$ 330,000	\$ 330,000	\$ -	
5331	Foreign Insurance Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5332	Vocational/Technical Aid	\$ 53,672	\$ 56,603	\$ 54,540	\$ 26,313	\$ 36,453	\$ 10,140	38.54%
5333	Food Service	\$ 46,091	\$ 30,504	\$ 20,130	\$ 18,795	\$ 30,000	\$ 11,205	59.62%
5334	Fair Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5351	Handicapped Census	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5358	Safe Schools Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5359	Voc/Technical Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5364	Grant for School Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5369	Residential Placement	\$ 17,200	\$ 33,114	\$ 31,486	\$ 50,603	\$ 67,943	\$ 17,340	34.27%
5372	State Emergency Management Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5381	High Need Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5382	Missouri Preschool Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5397	Misc. State	\$ -	\$ 68,705	\$ 277,034	\$ 9,397	\$ 39,057	\$ 29,660	315.63%
	State Total	\$ 39,320,719	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 1,491,382	3.73%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue by Detail Object - All Funds Federal Sources

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	Federal							
5412	Medicaid	\$ 405,367	\$ 436,283	\$ 532,503	\$ 425,000	\$ 550,000	\$ 125,000	29.41%
5418	Reserve Officer Training Corps (ROTC)	\$ 72,525	\$ 72,887	\$ 73,757	\$ 75,000	\$ 75,000	\$ -	
5422	ARP - ESSER III	\$ -	\$ 3,270,907	\$ 3,407,857	\$ 14,341,751	\$ 5,373,711	\$ (8,968,040)	-62.53%
5423	CRRSA - ESSER II	\$ -	\$ 11,856,118	\$ 2,825,789	\$ -	\$ -	\$ -	
5424	CARES - ESSER Fund	\$ 2,999,701	\$ 522,616	\$ 34,328	\$ -	\$ -	\$ -	
5425	CARES - Governor's Emergency Education Relief Fund	\$ 122,751	\$ 97,372	\$ -	\$ -	\$ -	\$ -	
5427	Perkins Basic Grant, Career Education	\$ 185,800	\$ 160,844	\$ 134,124	\$ 306,696	\$ 200,000	\$ (106,696)	-34.79%
5428	Coronavirus Relief Fund (OA CRF)	\$ 1,540,559	\$ -	\$ -	\$ -	\$ -	\$ -	
5437	IDEA Grants	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ (150,000)	
5441	IDEA Entitlement Funds, Part B IDEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5442	ECSE	\$ 95,014	\$ 88,513	\$ 97,282	\$ 90,000	\$ 100,000	\$ 10,000	11.11%
5445	School Lunch	\$ 1,041,006	\$ 4,012,772	\$ 4,782,091	\$ 4,000,000	\$ 4,800,000	\$ 800,000	20.00%
5446	School Breakfast	\$ 603,867	\$ 1,620,058	\$ 1,766,017	\$ 1,750,000	\$ 1,800,000	\$ 50,000	2.86%
5448	After School Snack Program	\$ -	\$ 3,942	\$ 10,129	\$ 200,000	\$ 10,000	\$ (190,000)	-95.00%
5451	Title I	\$ 1,878,800	\$ 7,028,187	\$ 3,696,343	\$ 4,366,400	\$ 4,200,000	\$ (166,400)	-3.81%
5461	Title IV - Student Support and Academic Enrichment	\$ 70,065	\$ 390,529	\$ 132,216	\$ 322,783	\$ 320,000	\$ (2,783)	-0.86%
5462	Title III, ESEA - English Language Acquisition	\$ 480,271	\$ 14,072	\$ 28,932	\$ 25,493	\$ 25,000	\$ (493)	-1.93%
5463	Education for Homeless Children & Youth	\$ 106,946	\$ 101,889	\$ 107,370	\$ 100,000	\$ 592,997	\$ 492,997	493.00%
5465	Title II, Part A&B, ESEA - Teacher & Principal	\$ 141,421	\$ 291,641	\$ 88,536	\$ 552,246	\$ 586,200	\$ 33,954	6.15%
547X	CARES	\$ 460,569	\$ 784,800	\$ -	\$ 230,000	\$ -	\$ (230,000)	
5483	Headstart	\$ 106,953	\$ 207,360	\$ 233,780	\$ 300,000	\$ 230,000	\$ (70,000)	-23.33%
5499	Misc. Federal	\$ 12,729	\$ 10,101	\$ 325,669	\$ 10,000	\$ 444,000	\$ 434,000	4340.00%
	Federal Total	\$ 10,324,345	\$ 30,970,891	\$ 18,276,723	\$ 27,245,369	\$ 19,306,908	\$ (7,938,461)	-29.14%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue by Detail Object - All Funds Other Revenue Sources

Object Code	Title	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	Non-Current							
5611	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5631	Net Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5651	Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5692	Refunding Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Non-Current Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other							
5000	Gifts/Catering/Cobra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5810	Tuition from Other Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5820	Voc Fees from Other LEAs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5830	Contracted Educational Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5841	Trans Other LEA Non-Handicapped	\$ 26,093	\$ 4,205	\$ 280,899	\$ 25,000	\$ 200,000	\$ 175,000	700.00%
	Other Total	\$ 26,093	\$ 4,205	\$ 280,899	\$ 25,000	\$ 200,000	\$ 175,000	700.00%
	Total	\$ 128,979,240	\$ 147,428,624	\$ 142,076,074	\$ 159,807,668	\$ 158,731,542	\$ (1,076,126)	-0.67%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

All Funds Budget Forecast

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 77,748,892	\$ 80,073,510	\$ 86,186,729	\$ 90,893,937	\$ 95,989,890	\$ 99,829,486	4.0%	\$ 100,827,780	1.0%	\$ 104,860,892	4.0%
	County	\$ 1,559,191	\$ 1,508,434	\$ 1,663,566	\$ 1,625,000	\$ 1,725,000	\$ 1,725,000	0.0%	\$ 1,725,000	0.0%	\$ 1,725,000	0.0%
	State	\$ 39,320,719	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 41,924,841	1.0%	\$ 41,924,841	0.0%	\$ 42,344,090	1.0%
	Federal	\$ 10,324,345	\$ 30,970,891	\$ 25,076,324	\$ 27,245,369	\$ 19,306,908	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%
	Other	\$ 26,093	\$ 4,205	\$ 7,425,899	\$ 25,000	\$ 200,000	\$ 200,000	0.0%	\$ 200,000	0.0%	\$ 200,000	0.0%
Total Revenues		\$ 128,979,240	\$ 147,428,624	\$ 162,983,348	\$ 159,807,668	\$ 158,731,542	\$ 160,679,327		\$ 161,677,622		\$ 166,129,982	
Expenditures:												
	Salaries	\$ 81,550,572	\$ 86,239,245	\$ 86,561,637	\$ 91,722,791	\$ 86,926,532	\$ 88,665,063	2.0%	\$ 90,438,364	2.0%	\$ 92,247,131	2.0%
	Benefits	\$ 26,419,568	\$ 27,612,808	\$ 27,493,617	\$ 30,856,059	\$ 29,037,937	\$ 29,618,696	2.0%	\$ 30,211,070	2.0%	\$ 30,815,291	2.0%
	Purchased Services	\$ 9,044,382	\$ 12,237,071	\$ 14,385,215	\$ 14,910,837	\$ 18,316,282	\$ 18,316,282	0.0%	\$ 18,316,282	0.0%	\$ 18,316,282	0.0%
	Supplies	\$ 12,081,262	\$ 11,716,865	\$ 11,104,493	\$ 12,594,535	\$ 10,566,608	\$ 10,777,940	2.0%	\$ 10,777,940	0.0%	\$ 10,777,940	0.0%
	Capital Outlay	\$ 1,576,894	\$ 6,927,316	\$ 10,104,049	\$ 8,779,208	\$ 7,362,182	\$ 7,362,182	0.0%	\$ 7,362,182	0.0%	\$ 7,362,182	0.0%
	Other	\$ 3,937,607	\$ 3,453,057	\$ 10,688,985	\$ 4,831,387	\$ 4,731,105	\$ 4,731,105	0.0%	\$ 4,731,105	0.0%	\$ 4,731,105	0.0%
Total Expenditures		\$ 134,610,285	\$ 148,186,363	\$ 160,337,997	\$ 163,694,817	\$ 156,940,647	\$ 159,471,268		\$ 161,836,943		\$ 164,249,932	
Yearly Increase (Decrease)		\$ (5,631,045)	\$ (757,739)	\$ 2,645,351	\$ (3,887,149)	\$ 1,790,895	\$ 1,208,059		\$ (159,321)		\$ 1,880,050	
Fund Balance - July 1		\$ 32,569,043	\$ 26,937,999	\$ 26,180,261	\$ 28,825,610	\$ 32,685,359	\$ 34,476,254		\$ 35,684,313		\$ 35,524,992	
Fund Balance - June 30		\$ 26,937,999	\$ 26,180,261	\$ 28,825,612	\$ 24,938,460	\$ 34,476,254	\$ 35,684,313		\$ 35,524,992		\$ 37,405,042	



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

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

The District presents the General and Special Revenue funds together as operating funds for financial reporting. The General Fund accounts for most operational activity as well as non-certificated salaries and benefits, while the Special Revenue Fund accounts for all certificated salaries and benefits. Therefore, the reporting of these two funds together provide the best information about the District's financial condition.

In addition, the District is evaluating the Smarter School Spending framework which would help the District align its instructional priorities with its resources.

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 72,743,398	\$ 73,745,176	\$ 79,355,506	\$ 81,987,701	\$ 88,997,441	\$ 7,009,740	8.55%
	County	\$ 1,446,855	\$ 1,379,224	\$ 1,532,117	\$ 1,466,590	\$ 1,563,485	\$ 96,895	6.61%
	State	\$ 39,317,643	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 1,491,382	3.73%
	Federal	\$ 10,175,137	\$ 30,970,891	\$ 18,276,723	\$ 27,245,369	\$ 14,580,930	\$ (12,664,439)	-46.48%
	Other	\$ 26,093	\$ 4,205	\$ 280,899	\$ 25,000	\$ 200,000	\$ 175,000	700.00%
Total Revenues		\$ 123,709,126	\$ 140,971,080	\$ 142,076,074	\$ 150,743,022	\$ 146,851,600	\$ (3,891,422)	-2.58%
Expenditures:								
	Salaries	\$ 81,550,572	\$ 86,239,245	\$ 86,561,637	\$ 91,722,791	\$ 86,926,532	\$ (4,796,259)	-5.23%
	Benefits	\$ 26,419,568	\$ 27,612,808	\$ 27,493,617	\$ 30,856,059	\$ 29,037,937	\$ (1,818,122)	-5.89%
	Purchased Services	\$ 9,044,382	\$ 12,237,071	\$ 14,385,215	\$ 14,910,837	\$ 18,316,282	\$ 3,405,445	22.84%
	Supplies	\$ 12,081,262	\$ 11,716,865	\$ 11,104,493	\$ 12,594,535	\$ 10,566,608	\$ (2,027,927)	-16.10%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 129,095,784	\$ 137,805,989	\$ 139,544,963	\$ 150,084,222	\$ 144,847,360	\$ (5,236,863)	-3.49%
Yearly Increase (Decrease)		\$ (5,386,658)	\$ 3,165,090	\$ 2,531,111	\$ 658,800	\$ 2,004,240		
Transfer to Capital Projects		\$ -	\$ (1,015,934)	\$ (1,000,000)	\$ (4,360,897)	\$ -		
Fund Balance - July 1		\$ 24,779,769	\$ 19,393,111	\$ 21,542,268	\$ 28,037,697	\$ 25,784,652		
Fund Balance - June 30		\$ 19,393,111	\$ 21,542,268	\$ 23,073,379	\$ 24,335,600	\$ 27,788,892		
Fund Balance %		15.02%	15.63%	16.53%	16.21%	19.18%		



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Operating Funds General (Incidental) and Special Revenue (Teachers') Funds Only Budget Forecast

The General (Incidental) and Special Revenue (Teachers') Fund is showing a surplus of \$2 million for FY25. This is primarily attributable to the increases in Property Tax, Prop C/Sales Tax and Transportation revenues with a tighter review of staffing and District needs versus wants.

General (Incidental) Fund & Special Revenue (Teachers') Fund

- Actual salary increases in future years will be determined through negotiations. (Although projections assume minimal salary increases FY2025-26 on.)
- Benefit expenditures are expected to increase largely as a result of increases in the cost of medical insurance; however, the District will strive to lower the impact on its employees.
- Levy authority is retained in the General Fund. At the end of the fiscal year, money can be transferred into the Special Revenue Fund from the General Fund as necessary to clear any negative balances.

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budget Forecast

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 72,743,398	\$ 73,745,176	\$ 79,355,506	\$ 81,987,701	\$ 88,997,441	\$ 92,557,339	4.0%	\$ 93,482,912	1.0%	\$ 97,222,229	4.0%
	County	\$ 1,446,855	\$ 1,379,224	\$ 1,532,117	\$ 1,466,590	\$ 1,563,485	\$ 1,563,485	0.0%	\$ 1,563,485	0.0%	\$ 1,563,485	0.0%
	State	\$ 39,317,643	\$ 34,871,584	\$ 42,630,829	\$ 40,018,362	\$ 41,509,744	\$ 41,924,841	1.0%	\$ 41,924,841	0.0%	\$ 42,344,090	1.0%
	Federal	\$ 10,175,137	\$ 30,970,891	\$ 18,276,723	\$ 27,245,369	\$ 14,580,930	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%
	Other	\$ 26,093	\$ 4,205	\$ 280,899	\$ 25,000	\$ 200,000	\$ 200,000	0.0%	\$ 200,000	0.0%	\$ 200,000	0.0%
Total Revenues		\$ 123,709,126	\$ 140,971,080	\$ 142,076,074	\$ 150,743,022	\$ 146,851,600	\$ 153,245,665		\$ 154,171,238		\$ 158,329,803	
Expenditures:												
	Salaries	\$ 81,550,572	\$ 86,239,245	\$ 86,561,637	\$ 91,722,791	\$ 86,926,532	\$ 88,665,063	2.0%	\$ 90,438,364	2.0%	\$ 92,247,131	2.0%
	Benefits	\$ 26,419,568	\$ 27,612,808	\$ 27,493,617	\$ 30,856,059	\$ 29,037,937	\$ 29,618,696	2.0%	\$ 30,211,070	2.0%	\$ 30,815,291	2.0%
	Purchased Services	\$ 9,044,382	\$ 12,237,071	\$ 14,385,215	\$ 14,910,837	\$ 18,316,282	\$ 18,316,282	0.0%	\$ 18,316,282	0.0%	\$ 18,316,282	0.0%
	Supplies	\$ 12,081,262	\$ 11,716,865	\$ 11,104,493	\$ 12,594,535	\$ 10,566,608	\$ 10,777,940	2.0%	\$ 10,993,499	2.0%	\$ 11,213,369	2.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenditures		\$ 129,095,784	\$ 137,805,989	\$ 139,544,963	\$ 150,084,222	\$ 144,847,360	\$ 147,377,981		\$ 149,959,215		\$ 152,592,074	
Yearly Increase (Decrease)		\$ (5,386,658)	\$ 3,165,090	\$ 2,531,111	\$ 658,800	\$ 2,004,240	\$ 5,867,684		\$ 4,212,023		\$ 5,737,730	
Transfer to Capital Fund		\$ -	\$ (1,015,934)	\$ (1,000,000)	\$ (4,360,897)	\$ -	\$ (328,049)		\$ (385,055)		\$ (381,346)	
Fund Balance - July 1		\$ 24,779,769	\$ 19,393,112	\$ 21,542,268	\$ 28,037,697	\$ 25,784,652	\$ 27,788,892		\$ 33,328,528		\$ 37,155,496	
Fund Balance - June 30		\$ 19,393,112	\$ 21,542,270	\$ 23,073,379	\$ 24,335,600	\$ 27,788,892	\$ 33,328,528		\$ 37,155,496		\$ 42,511,880	
Fund Balance %		15.02%	15.63%	16.53%	16.21%	19.18%	22.61%		24.78%		27.86%	



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Changes, Shifts and Plans

FY25 shifts from the current year are primarily attributable to the closure of the CARES Act federal funds and the people or projects that have been supported by those funds. The District funded Restorative Room Specialists as well as Building Support Specialists and Safety Monitors with these funds. With those funds going away as of September 30, 2024 the District has had to make tough decisions about what it can truly support without those funds. The staffing from federal funds will not be carried forward except for Safety Monitors which will be absorbed by the District.

Fund balance changes have been lower than desired and there is a renewed urgency for FY25 to increase our fund balance percentage for the operating funds to help ensure that the District does not have to enter into any short-term borrowing during FY25. The Missouri Department of Elementary and Secondary Education has a Fund Balance Analysis that the District calculated which illustrates that the appropriate fund balance for the Ferguson-Florissant School District based on current spending levels should be around \$33 million or 24%. The District will work on a plan to get to that level of Fund Balance percentage in the next couple of years. Per the current forecast of the Operating Funds the District will only achieve about 19% in FY25 unless further reduction of expenditures occurs. The District is not anticipating or forecasting any negative trends or declining fund balances at this time.

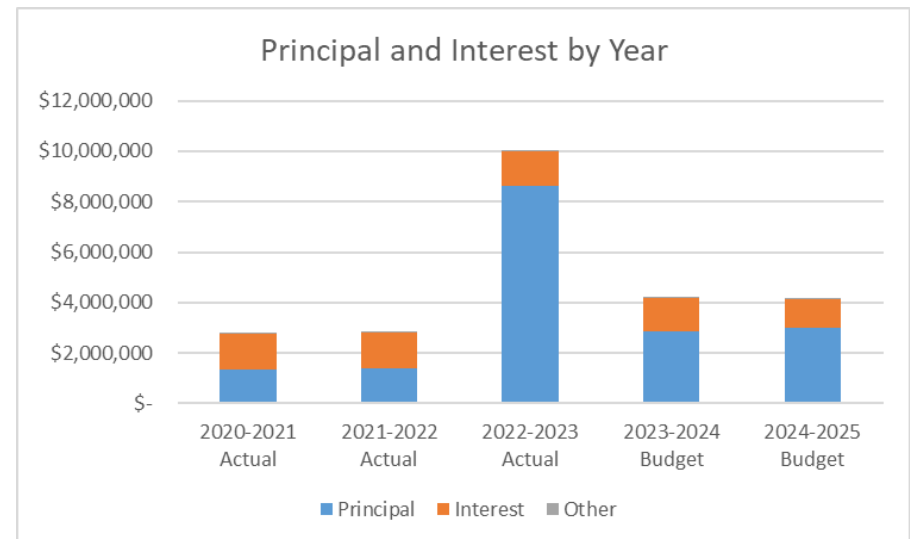
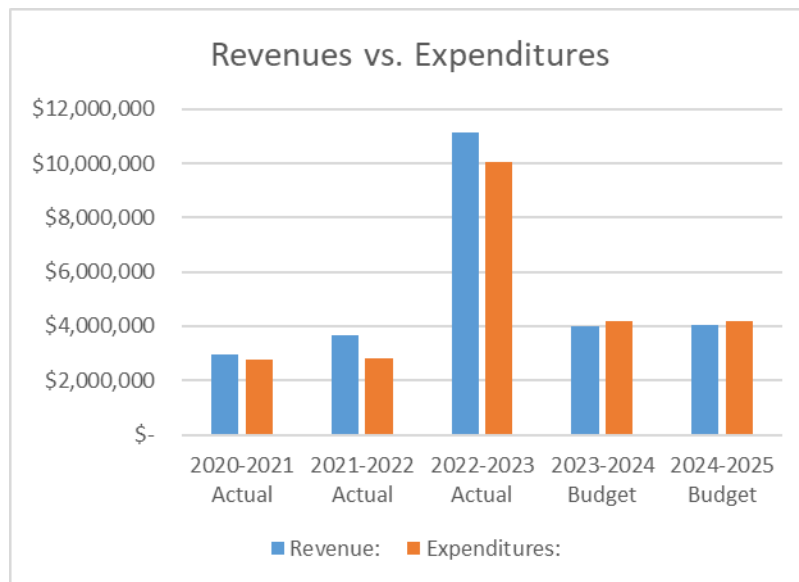


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Debt Service Fund

The Ferguson-Florissant School District's normal debt and interest obligations for FY2024-25 total \$4,153,380, not including any fees budgeted. These obligations are comprised of \$2,985,000 in principal and \$1,168,380 in interest payments. The Debt Service Fund remains healthy and able to maintain a fund balance to pay a full year's principal and interest payments.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Debt Service Fund

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 2,885,462	\$ 3,583,862	\$ 3,897,164	\$ 3,913,061	\$ 3,963,872	\$ 50,811	1.30%
	County	\$ 68,592	\$ 68,338	\$ 73,382	\$ 89,799	\$ 91,559	\$ 1,760	1.96%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ 7,145,000	\$ -	\$ -	\$ -	
Total Revenues		\$ 2,954,055	\$ 3,652,200	\$ 11,115,546	\$ 4,002,860	\$ 4,055,431	\$ 52,571	1.31%
Expenditures:								
	Principal	\$ 1,335,000	\$ 1,395,000	\$ 8,605,000	\$ 2,880,000	\$ 2,985,000	\$ 105,000	3.65%
	Interest	\$ 1,429,519	\$ 1,411,140	\$ 1,371,457	\$ 1,277,912	\$ 1,168,380	\$ (109,532)	-8.57%
	Other	\$ 4,646	\$ 4,009	\$ 70,693	\$ 30,000	\$ 30,000	\$ -	
Total Expenditures		\$ 2,769,165	\$ 2,810,150	\$ 10,047,150	\$ 4,187,912	\$ 4,183,380	\$ (4,532)	-0.11%
Yearly Increase (Decrease)		\$ 184,889	\$ 842,051	\$ 1,068,396	\$ (185,052)	\$ (127,949)		
Fund Balance - July 1		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,575,128		
Fund Balance - June 30		\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,334,308	\$ 5,447,179		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on \$1,456,017,362* net assessed valuation as of December 31, 2023 as finally adjusted by the Board of Equalization, the current legal debt limit of the District is approximately \$218,402,604, excluding state assessed railroad and utility valuations and the District's available Debt Service Fund Balance. The total outstanding general obligation indebtedness of the District is \$38,655,000**, resulting in a legal debt margin of the District of approximately \$179,747,604.

* St. Louis County Assessment Roll, Net of TIF

** As of April 13, 2024

Debt Obligation

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding General Obligation Bonds					
Date of Issue	Description	Original Principal Amount	Principal Outstanding	First Call Date	First Call Price
<i>General Obligation Bonds</i>					
March 27, 2012	General Obligation Bonds, Series 2012	\$ 15,000,000	\$ 825,000	5/1/2022	100%
June 24, 2015	General Obligation Bonds, Series 2015	8,770,000	400,000	5/1/2023	100%
December 8, 2016	General Obligation Bonds, Series 2016	4,790,000	3,450,000	5/1/2025	100%
June 27, 2017	General Obligation Bonds, Series 2017	9,380,000	9,155,000	5/1/2027	100%
October 24, 2018	General Obligation Bonds, Series 2018	8,060,000	7,750,000	5/1/2027	100%
May 28, 2020	General Obligation Refunding Bonds, Series 2020	10,000,000	9,930,000	Anytime	100%
April 13, 2023	General Obligation Refunding Bonds, Series 2023	<u>7,145,000</u>	<u>7,145,000</u>	5/1/2030	100%
	Total	<u>\$ 56,000,000</u>	<u>\$ 38,655,000</u>		

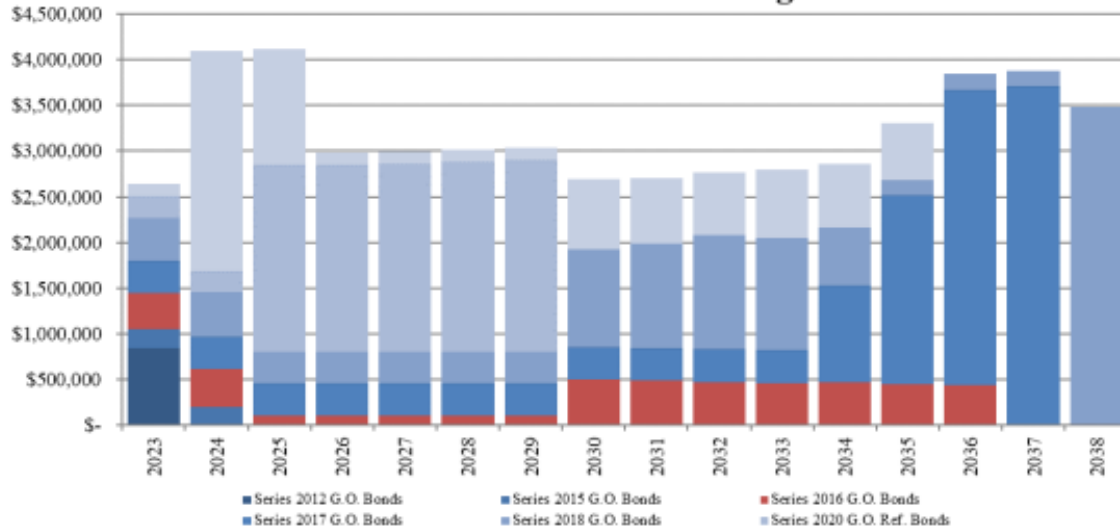
Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding Certificates of Participation					
Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
<i>Certificates of Participation</i>					
December 28, 2016	Certificates of Participation, Series 2016	<u>4,995,000</u>	<u>3,985,000</u>	5/1/2025	100%
	Total	<u>\$ 4,995,000</u>	<u>\$ 3,985,000</u>		



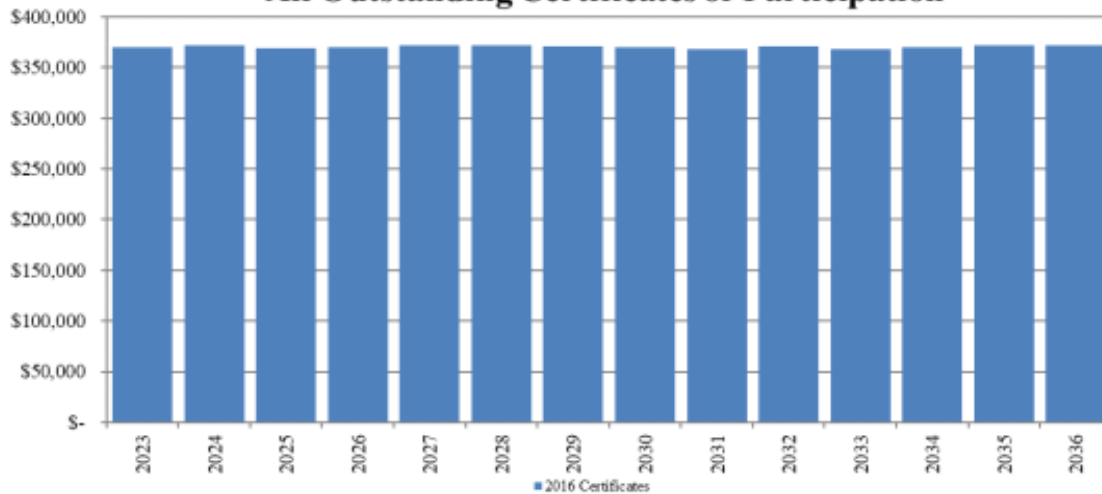
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

**Ferguson-Florissant R-II School District
Debt Service for All Outstanding GO Debt**



**Ferguson-Florissant R-II School District
All Outstanding Certificates of Participation**





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

The District has a designated debt service levy of \$0.2670 to provide the funds necessary for annual payment of principal and interest on its outstanding general obligation bonds. The table below shows the District's current debt and interest payments through FY2038.

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
12/31/2023	1,460,000	** %	1,178,726.26	2,638,726.26	2,638,726.26
12/31/2024	2,880,000	** %	1,216,894.01	4,096,894.01	4,096,894.01
12/31/2025	2,985,000	** %	1,130,111.01	4,115,111.01	4,115,111.01
12/31/2026	1,910,000	2.010%	1,072,646.76	2,982,646.76	2,982,646.76
12/31/2027	1,965,000	2.010%	1,033,703.01	2,998,703.01	2,998,703.01
12/31/2028	2,025,000	2.010%	993,603.51	3,018,603.51	3,018,603.51
12/31/2029	2,085,000	2.010%	952,298.01	3,037,298.01	3,037,298.01
12/31/2030	1,795,000	** %	899,056.26	2,694,056.26	2,694,056.26
12/31/2031	1,875,000	** %	832,831.26	2,707,831.26	2,707,831.26
12/31/2032	2,005,000	** %	761,306.26	2,766,306.26	2,766,306.26
12/31/2033	2,115,000	** %	683,643.76	2,798,643.76	2,798,643.76
12/31/2034	2,255,000	** %	603,259.38	2,858,259.38	2,858,259.38
12/31/2035	2,800,000	** %	508,475.00	3,308,475.00	3,308,475.00
12/31/2036	3,460,000	4.000%	384,800.00	3,844,800.00	3,844,800.00
12/31/2037	3,640,000	4.000%	242,800.00	3,882,800.00	3,882,800.00
12/31/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
05/01/2023	1,460,000	** %	533,518.38	1,993,518.38	1,993,518.38	
11/01/2023			645,207.88	645,207.88	645,207.88	2,638,726.26
05/01/2024	2,880,000	** %	632,704.13	3,512,704.13	3,512,704.13	
11/01/2024			584,189.88	584,189.88	584,189.88	4,096,894.01
05/01/2025	2,985,000	** %	584,189.88	3,569,189.88	3,569,189.88	
11/01/2025			545,921.13	545,921.13	545,921.13	4,115,111.01
05/01/2026	1,910,000	2.010%	545,921.13	2,455,921.13	2,455,921.13	
11/01/2026			526,725.63	526,725.63	526,725.63	2,982,646.76
05/01/2027	1,965,000	2.010%	526,725.63	2,491,725.63	2,491,725.63	
11/01/2027			506,977.38	506,977.38	506,977.38	2,998,703.01
05/01/2028	2,025,000	2.010%	506,977.38	2,531,977.38	2,531,977.38	
11/01/2028			486,626.13	486,626.13	486,626.13	3,018,603.51
05/01/2029	2,085,000	2.010%	486,626.13	2,571,626.13	2,571,626.13	
11/01/2029			465,671.88	465,671.88	465,671.88	3,037,298.01
05/01/2030	1,795,000	** %	465,671.88	2,260,671.88	2,260,671.88	
11/01/2030			433,384.38	433,384.38	433,384.38	2,694,056.26
05/01/2031	1,875,000	** %	433,384.38	2,308,384.38	2,308,384.38	
11/01/2031			399,446.88	399,446.88	399,446.88	2,707,831.26
05/01/2032	2,005,000	** %	399,446.88	2,404,446.88	2,404,446.88	
11/01/2032			361,859.38	361,859.38	361,859.38	2,766,306.26
05/01/2033	2,115,000	** %	361,859.38	2,476,859.38	2,476,859.38	
11/01/2033			321,784.38	321,784.38	321,784.38	2,798,643.76
05/01/2034	2,255,000	** %	321,784.38	2,576,784.38	2,576,784.38	
11/01/2034			281,475.00	281,475.00	281,475.00	2,858,259.38
05/01/2035	2,800,000	** %	281,475.00	3,081,475.00	3,081,475.00	
11/01/2035			227,000.00	227,000.00	227,000.00	3,308,475.00
05/01/2036	3,460,000	4.000%	227,000.00	3,687,000.00	3,687,000.00	
11/01/2036			157,800.00	157,800.00	157,800.00	3,844,800.00
05/01/2037	3,640,000	4.000%	157,800.00	3,797,800.00	3,797,800.00	
11/01/2037			85,000.00	85,000.00	85,000.00	3,882,800.00
05/01/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Fact Sheet for the Ferguson Florissant R-II School District							
	<u>FY 2020</u>	<u>FY 2021</u>	<u>% Change</u>	<u>FY 2022</u>	<u>% Change</u>	<u>FY 2023</u>	<u>% Change</u>
General Fund Levy	2.2004	2.5900	17.71%	2.0731	-19.96%	2.1125	1.90%
Teachers Fund	2.6407	2.1611	-18.16%	2.4974	15.56%	2.4780	-0.78%
Debt Service Levy	0.3000	0.2670	-11.00%	0.2670	0.00%	0.2670	0.00%
Capital Proj Fund Levy	0.0000	0.2040	0.00%	0.2040	0.00%	0.2040	NA
Total Levy	5.1411	5.2221	1.58%	5.0415	-3.46%	5.0615	0.40%
Debt Service Fund Balance							4,450,964
Unrestricted Ending Fund Balance							15.52%
					<u>% Change</u>		
Assessed Valuation (2022)*					8.40%	1,212,004,340	
Debt Limit*							181,800,651
Outstanding GO Debt**							38,655,000
Remaining Debt Capacity**							143,145,651
Outstanding Lease Debt**							3,985,000
Final Maturity of Outstanding GO Debt							May 1, 2038
Final Maturity of Outstanding Lease Debt							May 1, 2036
Historical AV					<u>% Change</u>	<u>Assessed Valuation</u>	
2021					3.35%	1,118,043,290	
2020					2.39%	1,081,833,390	
2019					8.61%	1,056,565,340	
2018					0.84%	972,815,340	
2017						964,693,880	
Revenue Mix			<u>2020</u>	<u>2021</u>	<u>2022</u>		
Local (incl. County)			61.65%	61.49%	55.44%		
State			29.95%	30.49%	23.51%		
Federal			7.09%	8.00%	21.05%		
Other			1.31%	0.02%	0.00%		
Underlying Rating							S&P: A+

Source: 2021-2022 ASBR unless otherwise noted

*St. Louis County Assessment Roll, 2022 Final Net of TIF

**As of April 13, 2023



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Debt Service Fund Budget Forecast

The Budget Forecast expenditures are primarily attributable to the payments currently included in the debt schedule. The primary focus remains ensuring the District's fiscal stability.

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 2,885,462	\$ 3,583,862	\$ 3,897,164	\$ 3,913,061	\$ 3,963,872	\$ 4,122,427	4%	\$ 4,204,875	2%	\$ 4,373,070	4%
	County	\$ 68,592	\$ 68,338	\$ 73,382	\$ 89,799	\$ 91,559	\$ 91,559	0%	\$ 91,559	0%	\$ 91,559	0%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ -	\$ -	\$ 7,145,000	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
Total Revenues		\$ 2,954,055	\$ 3,652,200	\$ 11,115,546	\$ 4,002,860	\$ 4,055,431	\$ 4,213,986		\$ 4,296,434		\$ 4,464,629	
Expenditures:												
	Principal	\$ 1,335,000	\$ 1,395,000	\$ 8,605,000	\$ 2,880,000	\$ 2,985,000	\$ 1,910,000	-36%	\$ 1,965,000	3%	\$ 2,025,000	3%
	Interest	\$ 1,429,519	\$ 1,411,140	\$ 1,371,457	\$ 1,277,912	\$ 1,168,380	\$ 1,091,842	-7%	\$ 1,053,451	-4%	\$ 1,013,955	-4%
	Other	\$ 4,646	\$ 4,009	\$ 70,693	\$ 30,000	\$ 30,000	\$ 30,000	0%	\$ 30,000	0%	\$ 30,000	0%
Total Expenditures		\$ 2,769,165	\$ 2,810,150	\$ 10,047,150	\$ 4,187,912	\$ 4,183,380	\$ 3,031,842		\$ 3,048,451		\$ 3,068,955	
Yearly Increase (Decrease)		\$ 184,889	\$ 842,051	\$ 1,068,396	\$ (185,052)	\$ (127,949)	\$ 1,182,144		\$ 1,247,983		\$ 1,395,675	
Fund Balance - July 1		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,575,128	\$ 5,447,179		\$ 6,629,323		\$ 7,877,306	
Fund Balance - June 30		\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,334,308	\$ 5,447,179	\$ 6,629,323		\$ 7,877,306		\$ 9,272,980	



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Changes, Shifts and Plans

FY25 shifts for the Debt Service fund is mostly attributable to the reduction in principal payments in the near future. This reduction in principal payments will more than likely result in increasing fund balances over time. The District continues to work with its financial advisor and bond underwriter to take advantage of any additional re-financings of current debt in order to experience interest savings.

Fund balance changes have been mostly stable in recent years, even with a recent refinancing. The District will continue to evaluate its future debt obligations and ensure that the Debt Service Fund maintains the proper reserves.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Capital Projects Funds

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 2,120,032	\$ 2,744,472	\$ 2,934,060	\$ 4,993,175	\$ 3,028,577	\$ (1,964,598)	-39.35%
	County	\$ 43,743	\$ 60,873	\$ 58,067	\$ 68,611	\$ 69,956	\$ 1,345	1.96%
	State	\$ 3,076	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Federal	\$ 149,208	\$ -	\$ 6,799,602	\$ -	\$ 4,725,978	\$ 4,725,978	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues		\$ 2,316,059	\$ 2,805,344	\$ 9,791,728	\$ 5,061,786	\$ 7,824,511	\$ 2,762,725	54.58%
Expenditures:								
	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Capital Outlay	\$ 1,576,894	\$ 6,927,316	\$ 10,104,049	\$ 8,779,208	\$ 7,362,182	\$ (1,417,026)	-16.14%
	Other	\$ 1,168,442	\$ 642,908	\$ 641,835	\$ 643,475	\$ 547,725	\$ (95,750)	-14.88%
Total Expenditures		\$ 2,745,336	\$ 7,570,224	\$ 10,745,885	\$ 9,422,683	\$ 7,909,907	\$ (1,512,776)	-16.05%
Yearly Increase (Decrease)		\$ (429,277)	\$ (4,764,880)	\$ (954,157)	\$ (4,360,897)	\$ (85,396)		
Transfer from General Fund		\$ -	\$ 1,015,934	\$ 1,000,000	\$ 4,360,897	\$ -		
Transfer from Food Service Fund		\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance - July 1		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 1,325,579		
Fund Balance - June 30		\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 232,872	\$ 527,468		
Restricted Fund Balance						\$ 712,715		



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Capital Projects Development Process

The Ferguson-Florissant School District's facilities include seven primary schools (PK-2), six intermediate schools (3-5), two sixth grade centers, three middle schools, three comprehensive high schools, one innovation school, one alternative education school, two Child Development Centers within other buildings and one welcome/student service center. The District also has the Little Creek Nature Area, Challenger Learning Center, an administration building and the Transportation Office. These 27 sites include over 1.9 million square feet of building space under roof, with miles of plumbing and wiring, and hundreds of mechanical systems. The average building in the District is 66 years old; the newest building is 20 years old and the oldest building is 143 years old. Central Intermediate School was built in 1880 and is the oldest continually operating school building west of the Mississippi.

The District believes that carefully determined building improvements are essential to controlling future capital expenses. The District is currently working to complete a 10-year Comprehensive Facilities Long Range Plan. The Long Range Plan outlines the major capital projects that will need to be completed over the next 10 years. This comprehensive long range plan will be based on a detailed assessment of all District buildings/campuses. With the increase in costs for materials and labor shortages, the District's Facilities staff continually reviews projects and sets priorities for each fiscal year based on the needs of each building/location and financial resources available.

The process of identifying minor capital projects is ongoing with the Assistant Superintendent and the Director of Operations and Maintenance in collaboration with the Superintendent, continually assessing and reassessing the needs of each building. These administrators are responsible for prioritizing the needs for the entire District. The highest priority needs are included in the capital projects budget each year. The operating budget does take priority over the capital budget because the operating budget includes expenses directly related to educating students.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Planned Capital Expenditure List for FY2024-25

FERGUSON-FLOISSANT SCHOOL DISTRICT CAPITAL PROJECTS 2024-2025			
		BUDGET	TOTAL
I.	Equipment & Other Capital Outlay Replacement		\$ -
	Grounds/Custodial Equipment	\$ -	
	Fencing	\$ -	
	Audio Visual	\$ -	
	Furniture	\$ -	
II.	Infrastructure & Building Systems		\$ 5,850,978
	HVAC	\$ 4,725,978	
	MEP	\$ 450,000	
	Roofing	\$ 350,000	
	Lighting	-	
	Flooring	\$ -	
	Safety Systems	\$ 325,000	
	Playgrounds	\$ -	
	ADA Improvements	\$ -	
III.	Site Improvements		\$ -
	Paving	\$ -	
	Misc. Site Improvements	\$ -	
IV.	Technology Services		\$ 1,228,204
V.	Emergency Purchases		\$ 200,000
	Certificate of Participation Payment		\$ 372,725
	Lighting Lease Payment		\$ 175,000
	Miscellaneous Departments		\$ 83,000
	TOTAL CAPITAL BUDGET		\$ 7,909,907

Construction Timelines:

The dates of the major capital projects scheduled for FY25 and their timelines are for the entire school year from August 2023 through June 2024. Many of these projects will happen during breaks when the schools are closed so that companies can get in and out without impeding instruction as well as during the summer which can cross fiscal years.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

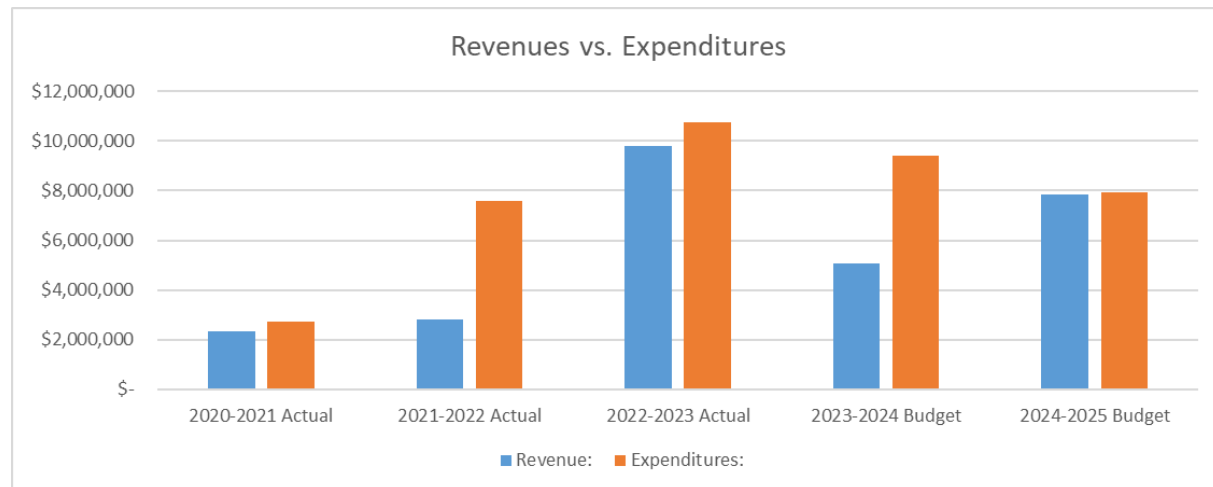
2024-25 ANNUAL BUDGET

Capital Projects Funds Budget Forecast

The Capital Projects Funds includes both the Capital Projects and Bond subfunds. The District allocates part of its tax levy to fund Capital Projects expenditures. That levy does not cover all budgeted expenditures; however, Section 165.011, RSMo, provides for several interfund transfers that a school district may make, one of those being the ability to transfer monies from the General Fund to the Capital Projects Fund. Maximum transfer amounts are calculated annually by the DESE based upon the first preceding year weighted average daily attendance and the current year state adequacy target; the calculations are not finalized until June 30.

The District is aware that the capital/bond fund needs to have a sufficient fund balance to address unanticipated needs and significant system failures. The District has many deferred maintenance issues to address and will need to budget expenditures needed to address facility issues. The District has plans for a future bond issue; however, when that is approved by the Board of Education, then the District will include that information into the forecast. Until a bond issue is authorized by the Board of Education and approved by the taxpayers, the Capital fund will need to be strategic in funding the facility needs of the District.

The Bond Fund is currently inactive.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 2,120,032	\$ 2,744,472	\$ 2,934,060	\$ 4,993,175	\$ 3,028,577	\$ 3,149,720	4%	\$ 3,212,714	2%	\$ 3,341,223	4%
	County	\$ 43,743	\$ 60,873	\$ 58,067	\$ 68,611	\$ 69,956	\$ 69,956	0%	\$ 69,956	0%	\$ 69,956	0%
	State	\$ 3,076	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ 149,208	\$ -	\$ 6,799,602	\$ -	\$ 4,725,978	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Total Revenues		\$ 2,316,059	\$ 2,805,344	\$ 9,791,728	\$ 5,061,786	\$ 7,824,511	\$ 3,219,676		\$ 3,282,670		\$ 3,411,179	
Expenditures:												
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Capital Outlay	\$ 1,576,894	\$ 6,927,316	\$ 10,104,049	\$ 8,779,208	\$ 7,362,182	\$ 3,000,000	4%	\$ 3,120,000	4%	\$ 3,244,800	4%
	Other	\$ 1,168,442	\$ 642,908	\$ 641,835	\$ 643,475	\$ 547,725	\$ 547,725	0%	\$ 547,725	0%	\$ 547,725	0%
Total Expenditures		\$ 2,745,336	\$ 7,570,224	\$ 10,745,885	\$ 9,422,683	\$ 7,909,907	\$ 3,547,725		\$ 3,667,725		\$ 3,792,525	
Yearly Increase (Decrease)		\$ (429,277)	\$ (4,764,880)	\$ (954,157)	\$ (4,360,897)	\$ (85,396)	\$ (328,049)		\$ (385,055)		\$ (381,346)	
Transfer to Capital Projects Fund		\$ -	\$ 1,015,934	\$ 1,000,000	\$ 4,360,897	\$ -	\$ 328,049		\$ 385,055		\$ 381,346	
Fund Balance - July 1		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 1,325,579	\$ 527,468		\$ 527,468		\$ 527,468	
Fund Balance - June 30		\$ 3,935,974	\$ 187,028	\$ 232,872	\$ 232,872	\$ 527,468	\$ 527,468		\$ 527,468		\$ 527,468	
Restricted Fund Balance						\$ 712,715						

The forecasts for the Capital Projects/Bond Funds do not reflect any issuance of general obligation bonds. In addition, the transfer amount is enough to zero out the fund and not produce any fund balance going forward. A district our size is expected to have about \$6-8M in deferred maintenance a year without the support of bond proceeds.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Changes, Shifts and Plans

FY25 shifts from the current year are primarily attributable to the closure of the CARES Act federal funds and the capital projects that have been supported by those funds. The District funded many improvements including several HVAC units with these funds. With those funds going away as of September 30, 2024, the District has a few more unfinished projects that will be completed by the deadline.

Fund balance changes have been lower than desired and the District understands that the revenues going into the Capital Projects Fund in the amount of approximately \$3 million is not enough to sustain the district's facilities including 27 locations as well as the technological infrastructure. Sustainability of the facilities as well as the fund balances is a serious concern. Most districts would desire a healthy enough fund balance so that if something catastrophic occurred it could fund the items related; however, a balance of \$500,000 is not enough if something truly catastrophic happened within our District. The District needs to consider other funding streams or strategies if it is going to sustain its facilities and technology needs.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Budgetary Goals

The FY25 Preliminary Budget shows a surplus of approximately \$2 million in the operating funds. Although the FY25 budget has a surplus, there are many variables that can still impact the ultimate surplus/deficit. The District continues to be conservative in its revenue and expenditure estimates; however, the post-pandemic dynamic relating to the staffing shortage and the loss of federally funded CARES Act monies has caused a heightened awareness for the Ferguson-Florissant School District. The District will continue to focus on reducing expenditures where needed and increasing its fund balance appropriately.

The District continues to respond to the COVID-19 pandemic and adapt its learning environment accordingly. The pandemic brought virtual instruction into the forefront. Most of the virtual instruction will occur through a contracted service such as LAUNCH. LAUNCH is a purpose-driven virtual course access program designed to serve Missouri students. LAUNCH is based in Springfield Public Schools and partners with school districts statewide to offer students access to its virtual courses. All LAUNCH courses are built by curriculum specialists, teachers and digital developers and are aligned to Missouri Learning Standards. Each LAUNCH course is taught by a highly qualified Missouri educator. However, the Ferguson-Florissant School District sees the need to provide its own highly robust, virtual school option in the best interest of students and staff. This FY25 budget includes funding for a virtual school.

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

With ARP ESSER III funds ending in September 2024, the District strategized on which initiatives should be included in this FY25 budget. There will be some ESSER III funds budgeted as both revenues and expenditures due to HVAC projects not being completed prior to this budget year.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue Trends and Projections

The District's finances are impacted by national and state economic trends. The FY25 budget continues to be impacted by economic factors including inflation concerns, cost of living adjustments, etc. as well as State funding and legislative changes in a post-COVID-19 (Coronavirus) pandemic. The District has taken a conservative approach to the FY25 revenue budget assumptions.

Interest Earnings data Per PMA/MOCAAT:

Market and Economic Highlights

- U.S. equities lower in April following substantial gains in Q1
- Big tech stock prices were mostly lower for the month
- A more hawkish Fed helped moved stock and bond prices lower
- Inflation data remained sticky possibly keeping the Fed higher for longer
- Corporate earnings for Q1 have thus far been mostly stronger than expected

---Source: FactSet

FEATURED MARKET DATA:

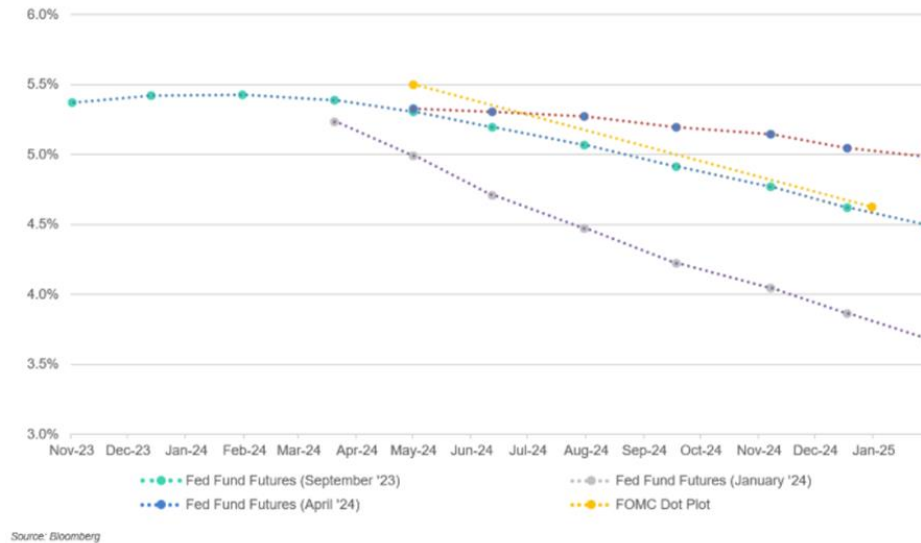
Inflation, employment and GDP growth data received in April all contributed to declines in stock and bond prices. During April, Fedspeak focused on patience with respect to a potential rate cut. In his press conference following the May 1, 2024, FOMC meeting, Federal Reserve Chairman Powell noted a “lack of further progress” regarding inflation data, while reiterating that policy remains sufficiently restrictive. A higher for longer narrative returned when March CPI came in higher than expected for the third consecutive month. Regarding economic growth, March nonfarm payrolls were higher than consensus, potentially contributing to inflation. 1st quarter GDP, meanwhile, was below expectations. Softer GDP growth renewed attention to the possibility of a bumpy landing. Stronger than expected Q1 earnings remain a bright spot for markets.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Fed Funds Rate Expectations



MCAAT

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866.403.4638

While interest rates are still above 5% for the first half of the calendar year, the expectation is that rates might not decline in the latter part of 2024 as originally anticipated.

The District strives to have approximately 17-24% fund balances in order to cash flow the District from July 1 to December 15; the District begins receiving its property tax revenues in mid-December. The District currently has approximately 16% fund balances, so there is some work to do to get to our targeted fund balance percentage. The Administration is committed to balancing the budget through careful management of expenditures.

The FY25 budget continues to be impacted by the effects of the COVID-19 pandemic primarily due to staffing shortages and some supply chain issues. The information presented about sales tax revenues, state foundation formula support, etc., in the FY25 budget is based on the most current information available.

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

State Economic Trends

The Missouri General Assembly finalized the State's FY2025 budget. The final version of the state budget will include:

- A fully funded formula which is an increase of approximately \$120 million from our current budget and will result in a State Adequacy Target of \$6,760
- Fully funding the transportation categorical. The Senate took the added step to ensure that the \$16 million increase in next year's budget will be classified as on-going funding. You will recall that the House's version of the budget listed the \$16 million increase as one-time funding.
- Full funding for the Missouri Baseline Teacher Salary Grants in order to fund a minimum salary of \$40,000. The amount will equate to the amount necessary to pay 100% of these costs for districts that participate. In previous years, this has either been a matching program and/or not covered the fringe benefits.
- An increase of approximately \$119 million in Proposition C funding. This increase is based on the consensus revenue projects for sales tax. DESE will need to determine the WADA of the state before determining the amount per WADA districts will receive as a result of this increase.
- The Career Ladder Program will receive flat funding next year. There had previously been a \$5 million increase considered, however, there was belief amongst lawmakers that the 2023-24 funding levels surpassed the amount necessary to fully fund the program. If additional funding is necessary to fund the program for the upcoming school year, a supplemental appropriation will be necessary during the 2025 legislative session.

Fiscal Year 2025 Governor's Recommendations

Payment	SAT/Amount Per /Proration Percent	Appropriation	Denominator
Basic Formula ³	\$6,760.00	\$3,785,430,822	
Classroom Trust Fund ¹	\$525	\$404,687,962	771,000
Prop C ²	\$1,513	\$1,306,961,000	864,000
Small Schools Grant \$10M ¹	\$275	\$10,000,000	
Small Schools Grant \$5M ⁴	\$144	\$5,000,000	
Transportation	100%	\$361,366,614	

¹ADA / ² WADA / ³ FWADA / ⁴ Tax-Rate WADA



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

1 ADA / 2 WADA / 3 FWADA / 4 Tax-Rate WADA 5 Percentage increase in appropriation will affect each LEA differently. See transportation calculation for actual reimbursement amounts.

For FY 2025 regular payment methodology will be used for the Basic Formula, Classroom Trust Fund, Prop C, and Small Schools Grant.

State Adequacy Target (SAT) and Threshold Recalculations

The SAT and related Thresholds for Fiscal Year 2024-25 and 2025-26 are as follows:

Item	FY 2025	FY 2026
State Adequacy Target	\$6,760	\$7,145
Free & Reduced Lunch Threshold	16.73%	16.73%
Special Education (IEP) Threshold	13.30%	13.30%
Limited English Proficiency Threshold	2.09%	2.09%

For the Basic Formula calculation in FY2025, Districts should anticipate a return to regular payment methodology for the Basic Formula in FY2025. Classroom Trust Fund and Prop C payments will rely on FY2023 ADA or WADA for payment purposes in FY2024.

State Legislative Changes

We are extremely grateful for the investment lawmakers have made with this budget. As federal COVID dollars are depleting, we expect the state will be forced to tighten their belts in future years, meaning tough decisions are likely to be needed with upcoming budgets.

Governor Parson signed SB 727 on Tuesday, May 7. The statute will become effective on August 28. Many of the provisions in SB 727 will not take effect until FY 2026 or beyond, but some will impact school funding calculations starting in FY 2025.

Two specific provisions will impact the Foundation Formula in FY 2025. First, the allowance for claiming PK students in the Formula will increase from 4% to 8% of the LEA’s K-12 Free or Reduced Lunch eligible student count. Second, the local effort calculation for some districts will be adjusted to exclude revenues from Financial Institutions Tax, M&M Surtax, and In Lieu of Tax sources that could have otherwise been placed in the Capital Projects or Debt Service funds in FY 2005. Removing these



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

revenues from the calculation may increase the amount of state aid generated. DESE will make the change in the payment system on behalf of the impacted districts, which are listed here.

SB 727 also increases the Small Schools Grant from \$15 million to \$30 million, with \$20 million available to all districts with a prior year ADA of 350 or less, and \$10 million available to those small districts with an operating levy equal to or greater than \$3.43. The current FY 2025 budget does not include funding for an increase to the grant.

DESE anticipates making a supplemental budget request for FY 2025 as part of the next appropriation cycle to support these funding changes. The Small Schools Grant will be held at \$15 million until additional appropriations are received. The local effort adjustment will be implemented early in FY 2025. LEAs can report PK students up to the 8% level as part of their normal reporting starting with the 2025 October MOSIS Student Core file. As has been the practice for several years, the SAT will be adjusted downward from the calculated target (currently \$6,760) at the beginning of FY 2025. As better data becomes available regarding WADA, state revenues, and the status of any supplemental appropriations, the SAT will be adjusted as needed. It may be late in FY 2025 before the final SAT for the year will be known. Please refer to future memos for updates on the implementation of SB 727.

SB 727 Impact for FY 2026

Several provisions of SB 727 will take effect in FY 2026, including the minimum teacher salary of \$40,000 and the minimum salary of \$46,000 for teachers with a master's degree and at least 10 years of experience. If approved in the FY 2025 budget, the Teacher Baseline Salary Grant will continue to operate for FY 2025 at a baseline of \$40,000, plus the related benefit costs. Updated guidance for the grant program will be posted in the near future.

Another provision of SB 727 is an incentive to maintain a calendar of at least 169 days. This provision does not include any allowances for weather forgiveness. The incentive in FY 2026 is one percent of the prior year's state aid, which for district LEAs will be determined based on Line 17 of the June 2025 Foundation Formula payment. Charter LEAs meeting the requirement will receive one percent of their Line 21 amount multiplied by their Formula WADA. Such funds are required to be used to increase teacher salaries. To qualify for the incentive for FY 2026, LEAs will need to provide a calendar that includes 169 days of instruction in school year 2024-25. The incentive will also be one percent in FY 2027, then two percent starting in FY 2028.

SB 727 also includes a provision to use weighted membership as part of the student count in the Foundation Formula, which phases in beginning in FY 2026. For the first year, 90% of the WADA calculation will be based on average daily attendance, and 10% will be based on weighted membership. The percentage based on weighted membership will increase by 10% annually until it represents 50% in FY 2030. The Basic Formula Calculation Tool will be updated in the coming months to assist LEAs with future projections utilizing the provisions in SB 727.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Since Governor Parson signed SB 727 allowing it to become law, our organizations issued the following statement.

While we are disappointed with the outcome, we are encouraged by the level of engagement shown by our member superintendents, principals, and administrators.

The efforts of our school leaders, in conjunction with their school board, teachers, parents and community members, were key to ensuring school districts' voices were heard on this topic throughout the legislative process. This engagement will be key as we look towards the implementation of the bill.

The financial impact SB 727 will have on the state and local school district budgets is very real. Missouri schools are living the impact of the teacher retention and recruitment crisis. There is a widespread belief that increasing teacher pay is an important step to solving it. While not necessarily the solution we would have chosen, SB 727 provides a framework to move forward on this important topic.

Successful implementation of SB 727 is going to take an incredible amount of collaboration between stakeholders at every level of state government and local school districts. We are committed to that effort and we look forward to working with our incoming Commissioner of Education, the next Governor, current and future members of the State Board of Education, current and future legislators, and our local school district's teachers, boards, and taxpayers in order to ensure students continue to get a world class education in Missouri public schools.

-- School Administrators Coalition Member Organizations

While there are some positive pieces within the bill, the negative aspects (voucher and charter school expansion) and the financial uncertainty of the funding promises that are made within the bill (teacher salary and formula changes) provide very little concrete benefit for public schools. The state's budget woes are no secret and with looming tax cuts, the expiration of federal resources, and scheduled increases in spending (i.e. - \$300 million increase in the foundation formula in 2025-26), resources will be slim for the state to ensure schools receive the financial promises made by SB 727.

If state resources do not remain in place to assist districts pay for the mandates of SB 727, schools could be placed in the unenviable task of either asking voters to increase tax levies and/or cutting programs, eliminating teachers/support staff, increasing class size etc.

There is a significant amount of attention to be paid to the implementation of SB 727. We will continue to have more information regarding SB 727 in the weeks and months ahead. For now, below is a quick summary of SB 727 that was included in previous bulletins.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Voucher Program Expansion

The final version of the bill expands the current Education Savings Account Program by increasing the cap on the eligible tax breaks for donations to scholarship granting organizations from \$50 million to \$75 million and creates triggers that allow for the cap to increase or decrease the same percentage of the amount distributed through the foundation formula in any given fiscal year. The bill would also increase the income levels of families eligible for scholarships from 200% to 300% of the federal poverty level. The current program is currently limited to students who live in a charter county or a city with at least 30,000 inhabitants, the final version of SB 727 removes these geographic limitations, thus making the program statewide. We also believe the voucher's existence should be tied to the state's funding of the minimum teacher salary grants that stand to financially harm school districts if the state does not provide resources to account for the added costs to school districts.

Charter School Expansion – Boone County

Under current law, charter schools can only open in districts that are provisionally accredited for 3 years or in unaccredited districts. SB 727 allows for charter schools to open in school districts in Boone County.

While there are numerous provisions of the bill which you can read about in the summary that is linked below, the major changes in the final version of SB 727 were the inclusion of several provisions impacting the state's foundation formula, changes to the school calendar statute, and efforts to increase teacher salaries, retention and recruitment. Those items include:

Combination of Enrollment & Attendance Funding

The bill modifies the definition of "weighted average daily attendance" as used in the foundation formula by adding a weighting factor relating to school district enrollment that is in addition to the typical attendance calculations currently used.

The act establishes "weighted membership" which will be the average number of students enrolled in a school district who attended school at least one day during the ten days at the end of January and September multiplied by the weighting factors used in the current formula for those students above the threshold calculations.

In the 2025-26 school year, a district's weighted average daily attendance shall be calculated as the sum of 90% of such district's weighted average daily attendance as calculated in current law, plus 10% of such district's weighted membership. The percent of weighted membership included in such calculation shall increase by 10% each year until 2030, when a district's weighted average daily attendance shall be calculated as the sum of 50% a district's weighted average daily attendance plus 50% of such district's weighted membership.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Small Schools Grant

The final version of SB 727 increases the Small Schools Grant from \$15 million to \$30 million. As is the case with the existing small school grant program, 2/3rd of the funding (\$20 million) will be distributed based on average daily attendance while the other 1/3rd of the funding (\$10 million) will be distributed equally to each school district that qualifies for the grant.

Local Effort & Merchants and Manufacturer's Tax

SB 727 contains a provision that allows school districts to update the local effort deduction contained in the formula to account for revenues from intangible taxes, the merchants' and manufacturers' surcharge, and payments in lieu of taxes (other than tax increment financing) within the district's teacher and incidental funds. Previously these amounts, if a district had not included them in the capital projects fund, caused an elevation of the district's local effort figure within the formula, resulting in less state aid through the formula.

Early Childhood Education

Currently, children between three and five years old who are eligible for free and reduced-price lunch and attend an early childhood education program operated by a school district may be included in the district's calculation of average daily attendance, provided that the total does not exceed 4% of all pupils in the entire district who are eligible for free and reduced-price lunch. The Senate's version of SB 727 increases this percentage to 8%.

School Calendar

Similar to SB 784 that we have previously discussed, SB 727 contains provisions that will have an impact on school calendars beginning in the 2026-27 school year. Specifically, the final version of the bill modifies the definition of "school term" by providing that school districts located in charter counties or in cities with more than 30,000 inhabitants shall have a school term that consists of at least 169 school days, unless the district has adopted a four-day school week, in which case a school term shall consist of at least 142 school days. School districts that are located wholly or partially in charter counties or cities with more than 30,000 inhabitants may adopt a four-day school week only upon a majority vote of the qualified voters of the school district. Districts outside of those areas may adopt a four-day week with a vote of the school board.

Additionally, any district that maintains a calendar of at least 169 days will receive a 1% increase to their state aid payments for fiscal years 2026 and 2027, with the multiplier increasing to 2% in the 2027-2028 school year. The bill provides these additional resources must be dedicated to teacher salaries.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Minimum Teacher Salary & Grant

Additionally included in SB 727 were numerous provisions from HB 1447, sponsored by Rep. Ed Lewis (R – Moberly), the most significant being the statutory increase in minimum teacher salary to \$40,000 for starting teachers and \$46,000 for teachers with master’s degrees plus ten years of experience starting in the 2025-26 school year. The bill contains automatic increases of \$1,000 to these minimums each year for two years, then places an inflationary adjustment (not to exceed 3%) on the amounts going forward.

Similar to the approach the House took, the 3-year sunset on the minimum teacher grant fund was removed, as was the 70/30 match language allowing for the legislature with possibility of funding the program 100% of the increase as with the current fiscal year.

Teacher Retention & Recruitment

In addition to the salary changes mentioned above, SB 727 included several other provisions from HB 1447, including:

- The creation of a teacher retention and recruitment scholarship program intended to help increase the number of students in the teacher preparation pipeline and incentivize teachers to take positions in hard-to-staff schools.
- Changes to the 550 rule with PSRS/PEERS to allow a retiree from PSRS to earn up to 50% of the annual compensation to the person who last held the position or 50% of the limit set by the employer's school board for the position. This flexibility is subject to approval by the PSRS/PEERS Board of Directors.
- Changes to the Career Ladder Program impacting the ability for teachers to receive compensation for additional duties within regular school hours and the allowance to receive compensation for either mentoring other teachers or for work that does not require a teaching certificate.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

National Economic Trends

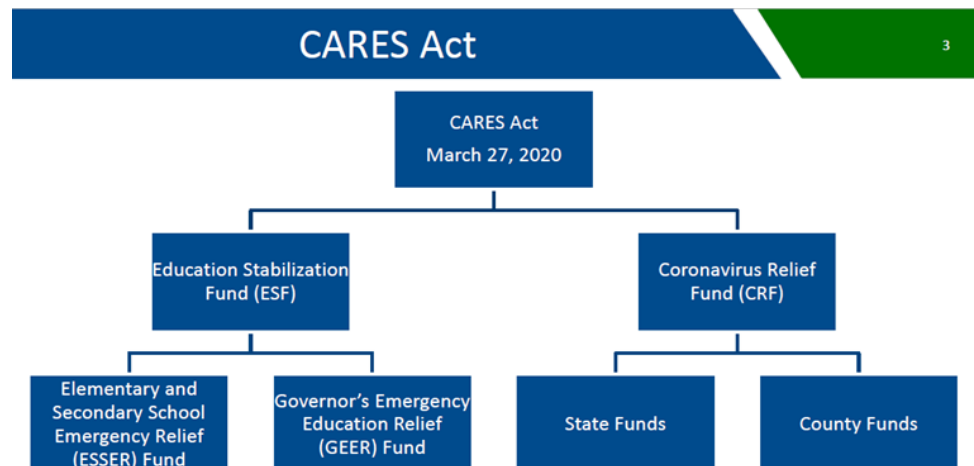
CARES ACT

In December 2020, Congressional leaders released the Consolidated Appropriations Act, 2021. This legislation included a COVID-19 relief package, including \$81.9 billion to governors, state and local education agencies (LEAs), and institutions of higher education to address COVID-19 related expenses and costs. As part of that \$81.9 billion, \$54.3 billion was provided for the Elementary and Secondary School Emergency Relief (ESSER II) Fund. The COVID-19 Relief provision is a slightly modified version of the Education Stabilization Fund that was first included in the Coronavirus Aid, Relief and Economic Security (CARES) Act. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.



Missouri's local education agencies (LEAs) have a number of different opportunities to receive CARES Act funding to support efforts to continue to educate students and to provide reimbursement for certain COVID-19 related expenses. Funding sources within the CARES Act include the Coronavirus Relief Fund (CRF), the Governors Emergency Education Relief Fund (GEER) and the Elementary and Secondary School Emergency Relief Fund (ESSER). This memo provides a basic overview of the announced funding mechanisms. The DESE encourages school districts to review each funding opportunity and develop a strategy that utilizes CARES Act funding to the greatest extent possible.

The DESE provides ESSER II guidance information and allocation amounts for each LEA on its CARES Act webpage. This information is provided to assist LEAs in budgeting and planning efforts. Allowable uses for ESSER II are similar to ESSER I, but do not include an equitable share requirement.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

ESSER I

President Trump signed the Coronavirus Aid, Relief and Economic Security (CARES) Act into law on March 27, 2020. The purpose of the CARES Act was to provide states with funding to prevent, prepare for and respond to the COVID-19 pandemic.

The Elementary and Secondary School Emergency Relief (ESSER) Fund provided the Missouri Department of Elementary and Secondary Education (DESE) with \$208,443,300. The funds had to be allocated by DESE within one year of receipt or the funds had to be returned to the federal government.

Although ESSER funds are distributed to LEAs based on Title I, Part A allocations, they are not Title I, Part A funds. Therefore, ESSER funds are not required to be allocated to specific schools because school and student eligibility, supplement not supplant, and other Title I requirements do not apply to ESSER. ESSER is its own separate, flexible program intended to help with the response to COVID-19.

LEAs receiving funds from ESSER Fund must provide equitable services to non-public schools as required under section 1117 of the ESEA. However, control of these funds and title to materials, equipment and property purchased with such funds must remain with the public school district, and be administered by the public LEA. Public school districts will need to consult with non-public school officials to determine how the services will be provided to the non-public schools.

ESSER II

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provided an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund).

The ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.

ESSER II funds may be used to support teaching and learning in response to the impact of COVID-19. This would include paying for teachers to engage in remote instruction and for substitutes to cover classes for teachers who are absent due to COVID-19 exposure.

The District spent its ESSER II funds to cover salary expenditures during FY2022.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

ESSER III

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. It provides \$1.9 trillion in assistance for schools, including \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

The Missouri Department of Elementary and Secondary Education (DESE) provided preliminary guidance to local education agencies (LEAs) regarding requirements associated with the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) funds. Section 2001 of ARP places certain requirements on LEAs as a condition of receiving funds. Any LEA receiving funds must publish its Safe Return to In-Person Instruction and Continuity of Services Plan (SRCSP) on its website within 30 days of receiving an allocation. Further, any LEA receiving funds must submit an application to DESE detailing how it will spend its allocation in alignment with the requirements of ARP ESSER.

While ARP ESSER requires that a minimum of 20 percent of the LEA's allocation be spent to address the students' academic, social, emotional, and mental health needs due to the effects of lost instructional time, the remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue Assumptions and Significant Trends

The District's major revenue sources include property and sales taxes at the local level and foundation formula/state aid at the state level. The District receives most of its money between December 15 and January 31 of each fiscal year from property taxes that become due and payable by December 31. The District works to maintain a sufficient fund balance at the beginning of each calendar year, which is utilized to meet cash flow requirements prior to the receipt of property tax revenue the following December. The District's FY2024-25 local revenue projections reflect property tax revenue slightly increasing due to calendar year 2024 being a non-reassessment year. The District's assessed value is currently \$1.456 billion as of the December 2023 assessed value report. Fiscal year 2025 is based on an assessed valuation increase of .87% over the prior year.

The District's second largest revenue source is the State of Missouri's basic state aid, distributed to schools through a foundation formula. Missouri's basic state aid has two components: Basic Formula and the Classroom Trust Fund. The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The Missouri General Assembly has committed to fully fund the state aid formula. The Classroom Trust Fund is recovering from downturns brought about by the COVID-19 pandemic. State General Revenue will typically supplement the Classroom Trust Fund monies as needed and therefore the revenue estimates for Basic Formula and Gaming monies mostly offset one another for FY25. One of the main factors in calculating the Basic Formula monies is the State Adequacy Target (SAT) which is projected at \$6,760. The Ferguson-Florissant School District is considered hold harmless in the current calculation indicating that the District is less affected by minor changes by the factors of the formula calculation. The Basic Formula calculation is presented in the Informational Section of the budget.

Another significant source of revenue the District receives comes from Proposition C, a statewide sales tax. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. Sales tax revenue is projected to increase for FY2024-25.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue Discussion

Local Revenue

The District's number one source of revenue is derived from the property tax assessed on real and personal property. The District's FY2024-25 local revenue projections reflect property tax revenue slightly increasing due to calendar year 2024 being a non-reassessment year. The District's assessed value is currently \$1.456 billion as of the December 2023 assessed value report. Fiscal year 2025 is based on an assessed valuation increase of .87% over the prior year.

The District receives most of its money between December 15 and January 31 of each fiscal year from property taxes that become due and payable on December 31. The District uses these revenues throughout the calendar year, so there is a larger fund balance during the first half of each calendar year. These funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri.

Another significant source of revenue the District receives comes from Proposition C, a statewide sales tax. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. Sales tax revenue is projected to increase for FY2024-25.

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

County Revenue

There are two primary sources of county revenue for the District, fines and utility taxes. The FY25 budget estimates fines revenue of \$120,000. The District projects utility taxes for FY2024-25 to be \$1.5 million. These revenues are amounts derived from county average levy amounts for school purposes, capital project purposes and other purposes (debt service) on the assessed valuation of railroad and utility properties assessed by the state. This includes private car tax as well as delinquent and protested State Assessed Utility Taxes.

State Revenue

The District's second largest revenue source is the State of Missouri's basic state aid, distributed to schools through a foundation formula. Missouri's basic state aid has two components: Basic Formula and the Classroom Trust Fund. The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The Missouri General Assembly has committed to fully fund the state aid formula. The Classroom Trust Fund is recovering from downturns brought about by the COVID-19 pandemic. State General



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue will typically supplement the Classroom Trust Fund monies as needed and therefore the revenue estimates for Basic Formula and Gaming monies mostly offset one another for FY25. One of the main factors in calculating the Basic Formula monies is the State Adequacy Target (SAT) which is projected at \$6,760. The Ferguson-Florissant School District is considered hold harmless in the current calculation indicating that the District is less affected by minor changes by the factors of the formula calculation. The Basic Formula calculation is presented in the Informational Section of the budget.

Transportation aid is another large source of revenue from the state. State transportation aid is allocated to school districts based on a complicated formula created by the General Assembly. The formula calls for the state to fund 100% of a district's allowable transportation costs. For the past year, the state met the statutory funding levels for transportation. The General Assembly also appropriated the necessary transportation funding for FY25. The District anticipates receiving \$3.5 million in transportation revenue for FY25.

Early Childhood Special Education revenue is the final major state funding source. This funding is based on the District's prior year's expenses; as a result of a court ruling, school districts are reimbursed for 100% of their prior year's expenditures. Funding is split between state and federal sources, and the percentage from each source varies year by year based on available general revenue at the state level and the state's federal revenues. FY2024-25 revenue is based on the budgeted expenses for FY2023-24. The amount of revenue budgeted for FY2024-25 is \$2.5 million.

Federal Revenue

Most of the revenue received from the federal government is grant related. The District receives funds for Medicaid, Carl Perkins, School Lunch and Breakfast, and Title funding. Medicaid revenues are amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. Carl Perkins is a Basic Grant allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations. Medicaid funding is projected to be \$425,000; while Carl Perkins monies are budgeted at \$306,000 for FY25.

The District operates its School Breakfast and Lunch program under the Community Eligibility Provision (CEP), which is a non-pricing meal service option for schools and school districts in low-income areas. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, school that adopt CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). The District is budgeting approximately \$6M in School Breakfast, Lunch and Snack revenues.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Title I revenue is based on the District's census poverty rate. With all of the funding from Titles I, II.A, III, and IV.A combined, the District is budgeting approximately \$5.3 million for FY25. The federal budget year runs October 1 – September 30; federal funding is typically not finalized until well after the Board has adopted the Annual Budget.

Non-Current and Other Revenue

The District is budgeting \$25,000 for Transportation amounts received from other local education agencies for non-disabled transportation. These are amounts received through an inter-district contract for transportation of another school district's non-disabled students.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Revenue Highlights

- Property taxes are based on the Projected Tax Rate calculation of a \$4.6804 tax rate
 - FY25 is based on calendar year 2024 being a non-reassessment year
 - District assessed value is over \$1.4 billion
- For the Basic Formula calculation in FY2025, District Basic Formula payments will include the greater of the FY2023, FY2024, or an estimate of FY2025 WADA. Classroom Trust Fund, Prop C, and Small Schools Grant payments will rely on FY2024 ADA or WADA for payment purposes in FY2025.
 - Prop C/Sales Taxes are based on prior year weighted average daily attendance at a per pupil rate of \$1,513
 - Basic Formula (State Aid) is calculated based on a State Adequacy Target of \$6,760 and a Dollar Value Modifier of 1.088
 - Classroom Trust Fund/Gaming revenue is based on a projected \$525 per prior year weighted average daily attendance

The Fund Forecasts include the following assumptions:

- Local revenues are projected to increase between 2-5% depending on the calendar year
- County revenues are projected to remain flat each year
- State revenues are projected to remain flat each year
- Federal revenues are assumed to remain flat for each year with no assumptions of CARES funding



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Expenditure Assumptions and Significant Trends

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

- A portion of the District's tax rate is levied in each of the four major funds.
- Includes a slight reduction in staffing for FY2024-25 which will be absorbed through attrition.
- Salaries were increased an average of 2.5% across all bargaining units.
- Benefit expenditures are expected to increase but the District is working to minimize the impact on District employees. The District is anticipating adding an additional health plan including a high deductible health plan with a health savings account option to help reduce claim costs.

Capital Projects and Bond Funds (CPF)

- The District plans to continue to provide resources for operational capital needs in the future by allocating a portion of the District's tax levy to the capital projects fund. If the money placed directly into the Capital Projects Fund is not sufficient to cover costs associated with those projects; then money will be transferred from the General Fund into the CPF as necessary to cover expenditures.
- The portion of the levy allocated to the Capital Projects Fund is insufficient to fully fund the planned purchases (e.g., facilities, buses, copiers, computers, etc.) so if applicable, there is a budgeted transfer from the General Fund to the Capital Projects Fund. This provides the greatest flexibility in allocating tax revenues.
- The concern with the Capital Projects Funds relates to the sustainability of our buildings and infrastructure if there is not a significant influx of monies into these funds.

Debt Service Fund (DSF)

- The Debt Service levy is projected to remain at \$0.2670.
- The District will continue to utilize bond refunding, when possible. However, with the higher interest rate environment due to the economy, it has been challenging to restructure and/or reduce its overall debt payments on current obligations.
- The District is evaluating the impact of a 10-year facilities plan on the debt schedule and the possibility of a future tax-increase bond issue.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Detailed Expenditure by Object

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

Object Code Name	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
REGULAR CERTIFICATED SALARIES	\$ 54,251,743	\$ 55,863,172	\$ 50,880,914	\$ 58,546,706	\$ 53,716,996
CERTIFICATED ADMINISTRATORS	\$ 3,593,936	\$ 3,421,534	\$ 3,585,110	\$ 3,508,267	\$ 3,357,618
SUBSTITUTE SALARIES	\$ 1,708	\$ 597,474	\$ 1,936,767	\$ 1,350,000	\$ 2,050,000
SUPPLEMENTAL PAY (COACH, BUS, CURRICULUM DEVELOPMENT, ETC.)	\$ 428,268	\$ 1,502,507	\$ 1,624,935	\$ 1,477,994	\$ 2,010,642
CERTIFIED UNUSED LEAVE/PAY	\$ 684,347	\$ 346,684	\$ 239,783	\$ 350,000	\$ 325,000
CLASSIFIED SALARIES - REGULAR	\$ 16,949,319	\$ 19,317,972	\$ 22,445,542	\$ 21,239,825	\$ 22,775,224
INSTRUCTIONAL AIDE SALARIES	\$ 2,524,182	\$ 2,208,106	\$ 2,317,540	\$ 2,250,000	\$ 1,570,652
CLASSIFIED SUBSTITUTE SALARIES	\$ 1,877,659	\$ 2,024,713	\$ 2,614,411	\$ 2,000,000	\$ 160,000
CLASSIFIED SALARIES - PART-TIME	\$ 837,091	\$ 713,794	\$ 826,657	\$ 800,000	\$ 855,400
CLASSIFIED EMPLOYEES UNUSED LEAVE/PAY	\$ 402,320	\$ 243,289	\$ 89,978	\$ 200,000	\$ 105,000
SALARIES TO TAL	\$ 81,550,572	\$ 86,239,245	\$ 86,561,638	\$ 91,722,792	\$ 86,926,532
TEACHERS' RETIREMENT	\$ 9,481,158	\$ 9,919,555	\$ 9,119,144	\$ 10,465,221	\$ 8,419,747
NON-TEACHER RETIREMENT	\$ 1,732,374	\$ 1,858,649	\$ 2,158,780	\$ 2,189,587	\$ 1,934,362
OASDI / SOCIAL SECURITY / FICA	\$ 1,333,815	\$ 1,446,484	\$ 1,689,488	\$ 1,704,722	\$ 1,750,117
MEDICARE	\$ 1,191,435	\$ 1,270,072	\$ 1,399,946	\$ 1,386,178	\$ 1,227,210
EMPLOYEE INSURANCE	\$ 11,539,613	\$ 12,155,272	\$ 11,982,566	\$ 13,820,207	\$ 14,416,500
WORKERS' COMPENSATION INSURANCE	\$ 1,068,755	\$ 924,025	\$ 1,126,238	\$ 1,255,463	\$ 1,260,000
UNEMPLOYMENT COMPENSATION	\$ 72,419	\$ 38,751	\$ 17,455	\$ 34,680	\$ 30,000
BENEFITS TO TAL	\$ 26,419,569	\$ 27,612,808	\$ 27,493,617	\$ 30,856,058	\$ 29,037,937
SALARY AND BENEFITS TO TAL	\$ 107,970,141	\$ 113,852,053	\$ 114,055,255	\$ 122,578,850	\$ 115,964,470



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Detailed Expenditure by Object General (Incidental) and Special Revenue (Teachers') Funds Only Salary and Benefits (Continued)

The District annually reviews its staffing needs based on enrollment trends and estimates while also aligning to the Missouri School Improvement Standards version 6 (MSIP6). The 2024-25 staffing plan is closely aligned with the District's overall strategic plan.

The current economic environment continues to be challenging with filling positions, especially the classroom teacher. The District negotiated raises, but will need to be strategic in compensating its' staff due to the increasing pressures of other school districts and industry standards rising while all competing for personnel. The proposed staffing plan maintains status quo staffing levels for 2024-2025.

	2024-2025	2023-2024	2023-2024	2022-2023	2022-2023	2021-2022	2021-2022	2020-2021	2020-2021
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CERTIFIED STAFFING	655	544	785	690	785	624	719	739	721
NON-CERTIFIED STAFFING	594	650	681	641	681	573	662	600	652
ADMINISTRATION	95	90	82	89	82	82	84	89	89
	1344	1284	1548	1420	1548	1279	1465	1428	1462

Ferguson-Florissant School District

FERGUSON-FLOISSANT
SCHOOL DISTRICT

IS HIRING!

WE ARE LOOKING FOR:

All levels of teachers (Elementary, Middle and High School), Instructional Aides, Counselors, Clerical, Administration, Nurses, Safety Monitors, Food Service, Custodial, Bus Drivers and more.

Apply today at fergflor.org/jobs



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

OPEB LIABILITY

Postemployment Benefits

In addition to the pension benefits described in Note 7 of the District's Audit, the District provided postemployment payments to select groups of employees who completed their letter of employment and retired from the District at the end of the 2015-2016 and 2017-2018 school years. The District provided an annual \$6,000 stipend for three years to certified retirees who met the 12-year service criteria and were eligible to retire under PSRS and complete a separation agreement. Moreover, support staff who met the 10-year service criteria and are eligible to retire under PEERS or PSRS are also eligible to receive the \$6,000 stipend for three years after completing a separation agreement. Retired employees may also purchase health coverage for themselves and for members of their family and that cost is paid to the District according to the current group rates and terms. The District has reserved the right to modify future terms with regard to benefits for retirees. The unfunded portion of postemployment health care coverage is unknown.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid by the insured either monthly or quarterly at the insured's discretion for the next period's coverage. There is no associated cost to the District under this program.



Informational Section

2024-25 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Section Summary

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

Assessed Value and Property Tax Information

This section includes trend information about values of taxable property, the property tax levy and levy collections.

Revenues

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

Enrollment

This section provides enrollment history and forecasts along with a live births worksheet.

District Information

This section provides personnel resources, debt information, state funding formula information, teacher salary schedule, performance measures, surveys and calendars.

Glossary of Terms and Acronyms



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

ASSESSMENT VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

Fiscal Year	<u>Assessed Value - After BOE</u>	<u>% Increase (Decrease)</u>	<u>Market Value</u>	<u>Assess vs. Market Ratio</u>
2016	\$905,071,470	0.15%	\$3,580,302,190	25.28%
2017	\$923,830,390	2.07%	\$3,632,317,539	25.43%
2018	\$1,006,741,860	8.97%	\$3,935,379,506	25.58%
2019	\$1,007,682,030	0.09%	\$3,932,127,106	25.63%
2020	\$1,104,486,330	9.61%	\$4,359,046,614	25.34%
2021	\$1,122,845,240	1.66%	\$4,411,007,691	25.46%
2022	\$1,151,936,820	2.59%	\$4,639,400,904	24.83%
2023	\$1,245,825,710	8.15%	\$4,922,706,957	25.31%
2024	\$1,443,390,970	15.86%	\$5,840,136,091	24.72%
2025	\$1,456,017,362	0.87%	\$5,893,370,106	24.71%
Est 2026	\$1,488,323,775	2.22%	\$6,049,984,866	24.60%
Est 2027	\$1,501,461,790	0.88%	\$6,105,512,043	24.59%
Est 2028	\$1,535,269,829	2.25%	\$6,269,624,507	24.49%
Est 2029	\$1,548,941,484	0.89%	\$6,327,548,639	24.48%

Note: Assessed valuations are based on December 31 values of previous calendar year.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

PROPERTY TAX MARKET VALUE ESTIMATIONS

Personal			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	\$241,390,930	33.33%	\$724,245,215
2017	\$255,934,260	33.33%	\$767,879,568
2018	\$283,520,440	33.33%	\$850,646,385
2019	\$302,115,660	33.33%	\$906,437,624
2020	\$310,169,810	33.33%	\$930,602,490
2021	\$328,059,800	33.33%	\$984,277,828
2022	\$316,296,700	33.33%	\$948,984,998
2023	\$382,938,010	33.33%	\$1,148,928,923
2024	\$386,835,040	33.33%	\$1,160,621,182
2025	\$386,835,040	33.33%	\$1,160,621,182
Est 2026	\$386,835,040	33.33%	\$1,160,621,182
Est 2027	\$386,835,040	33.33%	\$1,160,621,182
Est 2028	\$386,835,040	33.33%	\$1,160,621,182
Est 2029	\$386,835,040	33.33%	\$1,160,621,182

Residential			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	\$365,682,490	19.00%	\$1,924,644,684
2017	\$363,440,970	19.00%	\$1,912,847,211
2018	\$385,613,860	19.00%	\$2,029,546,632
2019	\$383,801,580	19.00%	\$2,020,008,316
2020	\$442,436,070	19.00%	\$2,328,610,895
2021	\$440,948,370	19.00%	\$2,320,780,895
2022	\$504,589,070	19.00%	\$2,655,731,947
2023	\$503,753,510	19.00%	\$2,651,334,263
2024	\$644,318,170	19.00%	\$3,391,148,263
2025	\$650,761,352	19.00%	\$3,425,059,746
Est 2026	\$676,791,806	19.00%	\$3,562,062,136
Est 2027	\$683,559,724	19.00%	\$3,597,682,757
Est 2028	\$710,902,113	19.00%	\$3,741,590,067
Est 2029	\$718,011,134	19.00%	\$3,779,005,968

Commercial			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	\$297,965,720	32.00%	\$931,142,875
2017	\$304,422,830	32.00%	\$951,321,344
2018	\$337,576,290	32.00%	\$1,054,925,906
2019	\$321,732,880	32.00%	\$1,005,415,250
2020	\$351,840,740	32.00%	\$1,099,502,313
2021	\$353,797,110	32.00%	\$1,105,615,969
2022	\$331,022,360	32.00%	\$1,034,444,875
2023	\$359,105,500	32.00%	\$1,122,204,688
2024	\$412,214,020	32.00%	\$1,288,168,813
2025	\$418,397,230	32.00%	\$1,307,491,345
Est 2026	\$424,673,189	32.00%	\$1,327,103,715
Est 2027	\$431,043,287	32.00%	\$1,347,010,271
Est 2028	\$437,508,936	32.00%	\$1,367,215,425
Est 2029	\$444,071,570	32.00%	\$1,387,723,656

Agricultural			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2016	\$32,330	12.00%	\$269,417
2017	\$32,330	12.00%	\$269,417
2018	\$31,270	12.00%	\$260,583
2019	\$31,910	12.00%	\$265,917
2020	\$39,710	12.00%	\$330,917
2021	\$39,960	12.00%	\$333,000
2022	\$28,690	12.00%	\$239,083
2023	\$28,690	12.00%	\$239,083
2024	\$23,740	12.00%	\$197,833
2025	\$23,740	12.00%	\$197,833
Est 2026	\$23,740	12.00%	\$197,833
Est 2027	\$23,740	12.00%	\$197,833
Est 2028	\$23,740	12.00%	\$197,833
Est 2029	\$23,740	12.00%	\$197,833



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

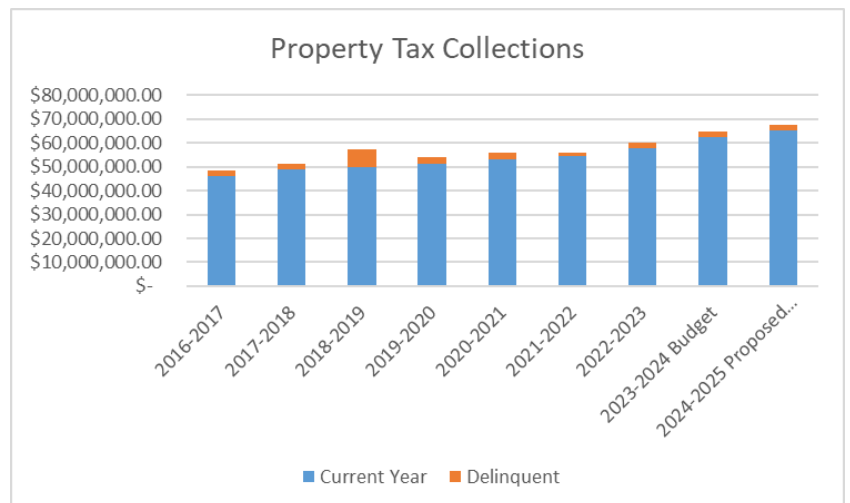
MARKET VALUE ANALYSIS

Historically, property tax revenue has represented approximately 40% of the District's total revenue. Personal, Residential, Commercial and Agricultural property are subject to property tax assessment. The tax burden of an individual taxpayer is determined by applying the levy rate against each \$100 of assessed valuation. The table below illustrates what a taxpayer will pay on real property per \$120,000 of market valuation. Based on the projected tax rate for calendar year 2024, a residential taxpayer would pay 7% less now than in 2015 (on a per \$120,000 market valuation basis).

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
Residential						
2015	\$120,000	19.00%	\$22,800	\$5.5400	\$1,263.12	\$114.00
2016	\$120,000	19.00%	\$22,800	\$5.5010	\$1,254.23	-\$8.89
2017	\$120,000	19.00%	\$22,800	\$5.5399	\$1,263.10	\$8.87
2018	\$120,000	19.00%	\$22,800	\$5.4581	\$1,244.45	-\$18.65
2019	\$120,000	19.00%	\$22,800	\$5.4980	\$1,253.54	\$9.10
2020	\$120,000	19.00%	\$22,800	\$5.1411	\$1,172.17	-\$81.37
2021	\$120,000	19.00%	\$22,800	\$5.2221	\$1,190.64	\$18.47
2022	\$120,000	19.00%	\$22,800	\$5.0415	\$1,149.46	-\$41.18
2023	\$120,000	19.00%	\$22,800	\$5.0853	\$1,159.45	\$9.99
2024	\$120,000	19.00%	\$22,800	\$4.6804	\$1,067.13	-\$92.32
Est. 2025	\$120,000	19.00%	\$22,800	\$4.6804	\$1,067.13	\$0.00

PROPERTY TAX COLLECTIONS

Property tax collections are the responsibility of the St. Louis County government offices and are distributed to the District on a monthly basis with the majority of Current Year Taxes coming in December and January.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

PROPERTY TAX RATES - BY FUND

District real and personal property is reassessed every odd-numbered year. FY2024-25 revenue is based on calendar year 2024, which is a non-reassessment year. The District's tax rate is projected to remain the same with little to no variation.

PROPERTY TAX RATES LEVY BREAKDOWN BY FUND						
<u>Fiscal Year</u>	<u>General</u>	<u>Teachers'</u>	<u>Capital Projects</u>	<u>Operating Total</u>	<u>Debt Service</u>	<u>Total Levy</u>
2015	\$2.2900	\$2.9500	\$0.0000	\$5.2400	\$0.3000	\$5.5400
2016	\$2.2510	\$2.9500	\$0.0000	\$5.2010	\$0.3000	\$5.5010
2017	\$2.2499	\$2.9900	\$0.0000	\$5.2399	\$0.3000	\$5.5399
2018	\$2.2004	\$2.9577	\$0.0000	\$5.1581	\$0.3000	\$5.4581
2019	\$2.2004	\$2.9976	\$0.0000	\$5.1980	\$0.3000	\$5.4980
2020	\$2.2004	\$2.6407	\$0.0000	\$4.8411	\$0.3000	\$5.1411
2021	\$2.5900	\$2.1611	\$0.2040	\$4.9551	\$0.2670	\$5.2221
2022	\$2.0731	\$2.4974	\$0.2040	\$4.7745	\$0.2670	\$5.0415
2023	\$2.1334	\$2.4809	\$0.2040	\$4.8183	\$0.2670	\$5.0853
2024	\$2.1921	\$2.0173	\$0.2040	\$4.4134	\$0.2670	\$4.6804
Est. 2025	\$2.1921	\$2.0173	\$0.2040	\$4.4134	\$0.2670	\$4.6804
(PER \$100 ASSESSED VALUATION)						

PROPERTY TAX RATES – BY CATEGORY

St. Louis County school districts also have to provide property tax rates by category. The breakdown for each of the categories is below.

PROPERTY TAX RATES LEVY BREAKDOWN BY CATEGORY						
<u>Fiscal Year</u>	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Personal Property</u>	<u>Blended rate</u>	<u>Debt Service</u>
2015	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$0.3000
2016	\$5.2400	\$2.7538	\$5.1842	\$5.1614	\$5.2010	\$0.3000
2017	\$5.2400	\$2.5716	\$5.2400	\$5.2400	\$5.2399	\$0.3000
2018	\$5.1333	\$2.6172	\$5.1124	\$5.2400	\$5.1581	\$0.3000
2019	\$5.1748	\$2.6372	\$5.1855	\$5.2400	\$5.1980	\$0.3000
2020	\$4.9573	\$2.5418	\$5.3117	\$5.5100	\$4.8411	\$0.2670
2021	\$4.6355	\$2.2142	\$5.1089	\$5.2400	\$4.9551	\$0.2670
2022	\$4.2494	\$3.4479	\$5.1415	\$5.2400	\$4.7745	\$0.2600
2023	\$4.2520	\$3.4558	\$5.2029	\$5.2400	\$4.8183	\$0.2670
2024	\$3.6171	\$4.2544	\$4.9348	\$5.2400	\$4.4134	\$0.2670
Est. 2025	\$3.6171	\$4.2544	\$4.9348	\$5.2400	\$4.4134	\$0.2670



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

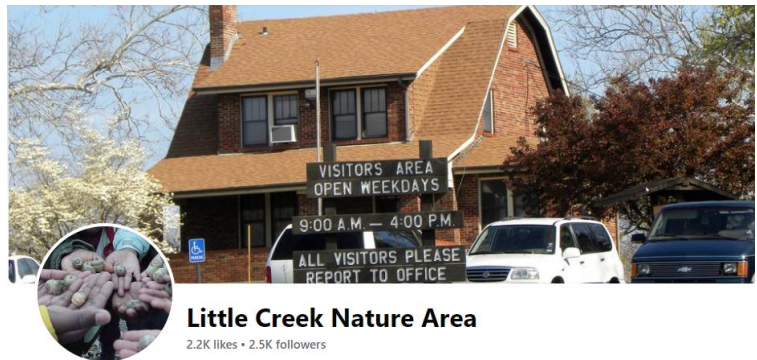
Other Revenues

Child Development Center

The Ferguson-Florissant School District operates two tuition based child development centers for children ages 2-4 years of age. Revenue is generated from families and staff who send their children to the centers. The centers operate year round.

Little Creek Nature Area

Little Creek Nature Area is a 97-acre outdoor educational facility owned and operated by the Ferguson-Florissant School District. Since 1974, teachers have provided ecology, environmental science, field biology and living history programs for district students. Revenue generated for Little Creek comes from grants that are written to enhance the nature area.



Challenger Learning Center

The Challenger Learning Center-St. Louis is dedicated to inspiring future generations of innovators through space mission simulations and other STEM education programs. It is part of a worldwide network of over 40 Centers founded by the families of the astronauts tragically lost during the 1986 Challenger space shuttle mission. Revenue is generated through tuition-based missions and programs, corporate sponsorships, summer camps, gift shop sales and grants written to enhance the programming.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Transportation Reimbursement

The district provides bus transportation for students who live a mile or more away from the school. Parents may opt to pay for bus transportation if they live less than a mile from the school.

Head Start Program

The Early Education program offers five full days of preschool classes for 3- and 4-year-olds that is available through a partnership with Head Start. Families receive PAT personal visits. Head Start eligibility is necessary and tuition is required.

In order to be eligible for this program there are three requirements that must be met:

- You have to reside within the Ferguson-Florissant School District
- Meet the income eligibility guidelines
- To qualify, families must make either the eligible income amount or lower according to their household size. If you receive some form of public assistance (TANF-Cash or Child Care Subsidy) or (SSI Income) and make over this amount, or have a special situation, please call to see if you qualify.

Earth Dance

We do not receive revenue from Earth Dance. In the past, we had a grant through the Missouri Foundation for Health for a Farm To School Program with Innovation and EarthDance, but this grant is now complete.



Music Rental

The district provides an opportunity for students to rent instruments to use for band and orchestra classes.

Student Activity Funds

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

Other Revenue

The District collects miscellaneous funds from various sources that are not tied to a particular expenditure or program. Examples include checks received from staff for jury duty, payments from municipalities for use of easement, miscellaneous donations, etc.

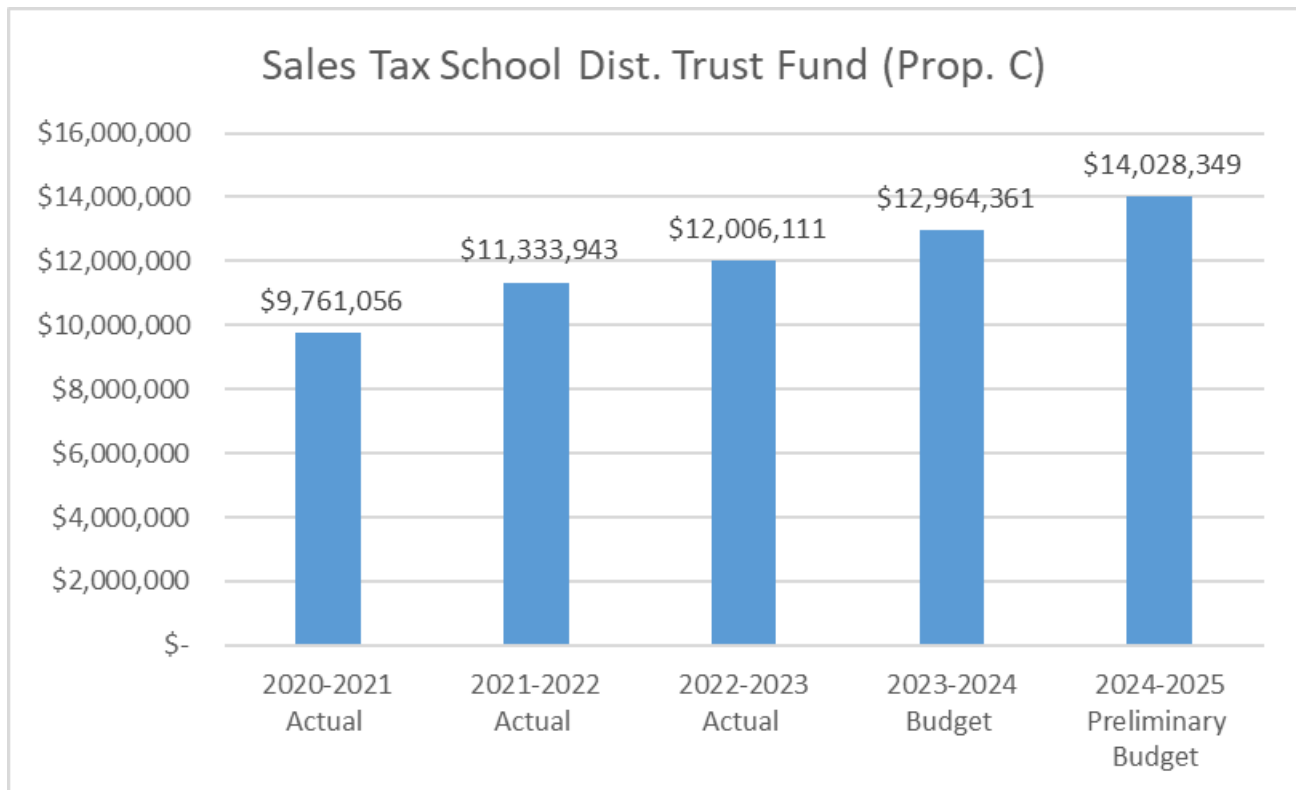


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

SALES TAX REVENUE

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. The District's FY25 weighted average daily attendance (WADA) is approximately 9,272. The state distribution rate projected for FY25 is \$1,513 per WADA; the District is budgeting \$1,513 per WADA based on the strong sales tax collection rate in FY24. The District projects the FY2024-25 Sales tax revenue to be approximately \$14 million in the General and Special Revenue funds





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Enrollment History and Projections

Projection Methodology and Analysis:

Projecting enrollment is a key planning tool for the District. Resource allocations and program decisions depend upon accurate estimates of enrollment. The District utilizes a combination of the cohort survival model and household yield method to determine enrollment projections. The District's enrollment has declined gradually but steadily over the past several years; however, current projections indicate a slight increase. Current information available supports the trend of a stable student enrollment with slight fluctuations through FY2025.

One method of projecting student enrollment for future years involve the use of "cohort survival." Cohort survival is a measure of the rate of the number of students enrolling in a grade this year to the number of students that were in the earlier grade the previous year. It is a short-term projection method based purely on a weighted mathematical formula assuming enrollment changes in the past will continue into the future. One challenge posed in using the cohort survival as a projection method is estimating the size of the kindergarten class in future years.

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



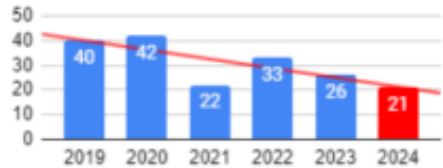
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

When we do enrollment projections, we look at each grade level individually.

Below is the process used:

For **grades PK and K**, we calculate the linear trend using the past 5 years of data.



For grades where students directly roll over from one grade to the next and they stay at the same school (**grades 1, 2, 4, 5, 10, 11, 12**), we simply roll over the students.

	Grade 3	Grade 4	Grade 5
2023	111	100	113
2024		111	100

For grades where students change schools and there is a definite feeder school (**grades 6, 7, and 9**), we sum up the feeder schools' most senior grade level enrollment and roll it over.

	2023 Grade 5	2024 Grade 6	
Berkeley	127	332	Johnson-Wabash
Griffith	113		
Lee-Hamilton	92		
Combs	105	350	Wedgwood
Halls Ferry	123		
Robinwood	122		

Grade 3 is a little different. There is no definite feeder pattern. Attendance boundaries for Primaries and Intermediates do not match. For example, some 2nd graders at Duchesne will go to Combs, but some will go to Robinwood or Halls Ferry. The solution we use is broken into three steps:

1. Find the proportion of 3rd graders each school currently holds. Example: Combs has 102 third graders. Out of 647 third graders in the district. Their proportion is $102 / 647 = 15.77\%$.
2. Sum up the current 2nd graders. There are currently 664.
3. Those 664 2nd graders will be 3rd graders next year. Split them into Intermediate schools according to the proportion. $664 * 15.77\% = 105$ students projected for Combs 3rd grade next year.

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

2024-25 Enrollment Projections

School	ECSE	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Early Childhood Education Center	133	217														350
Bermuda Elementary School	16	62	76	56	57											267
Central Elementary School	0	11	102	80	97											290
Commons Lane Elementary School	37	36	136	92	140											441
Duchesne Elementary School	34	31	89	85	79											318
Holman Elementary School	19	13	81	70	82											265
Parker Road Elementary School	0	69	128	120	132											448
Walnut Grove Elementary School	0	30	128	128	128											414
Berkeley Elementary School						134	128	124								386
Combs Elementary School						120	115	99								334
Griffith Elementary School						95	91	100								286
Halls Ferry Elementary School						132	126	128								386
Lee-Hamilton Elementary School						98	94	98								290
Robinwood Elementary School						121	116	103								340
Johnson-Wabash School									336							336
Wedgwood School									329							329
Cross Keys Middle School										299	312					611
Ferguson Middle School										269	319					588
STEAM Academy Middle School									90	88	82					261
McCluer High School												298	256	280	264	1098
McCluer North High School												297	257	281	255	1090
STEAM Academy High at MSB High School												130	102	117	128	478
The Innovation School at Cool Valley												30	19	31	63	143
Restoration and Wellness Center at MT										4	11	8	8	2	38	71
	239	469	739	631	715	700	670	652	755	661	725	763	642	711	748	9819

Updated Apr 11, 2024

PK and K are linear trends with 5 years of data (since restructuring)

Grades 1, 2, 4, 5, 10, 11, 12 are direct rollovers from previous year's lower grade

Grades 6, 7, 9 are a rollover sum from feeder school(s)

Grade 3: Previous year's grade 2 sum is split proportionately according to previous year's grade 3 enrollment proportions

STEAM Middle, STEAM High, Innovation, and Mark Twain use a linear trend with 3 years of data in most cases

Some special locations have hard-coded numbers based on schools' strategy



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Student Enrollment								
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
Bermuda	Primary	152	178	261	250	267	312	342
Central	Primary	259	264	266	291	290	301	310
Commons Lane	Primary	344	362	424	418	441	473	498
Duchesne	Primary	309	351	345	336	318	333	333
Holman	Primary	212	231	249	247	265	277	289
Parker Road	Primary	389	421	431	451	448	472	487
Walnut Grove	Primary	340	374	395	441	414	457	479
Berkeley	Intermediate	421	387	367	384	386	367	360
Combs	Intermediate	317	316	313	311	334	327	330
Griffith	Intermediate	371	350	313	297	286	257	235
Halls Ferry	Intermediate	395	406	381	384	386	378	374
Lee-Hamilton	Intermediate	256	277	278	290	290	303	311
Robinwood	Intermediate	352	338	317	321	340	321	317
Johnson-Wabas	6th Grade	353	313	326	269	336	296	288
Wedgwood	6th Grade	322	299	315	299	329	317	318
Cross Keys	Middle	723	697	631	609	611	561	530
Ferguson	Middle	707	667	629	617	588	555	526
McCluer	High	1195	1224	1148	1015	1098	1015	975
McCluer North	High	1166	1208	1144	937	1090	982	940

Enrollment by Grade Span								
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
	Primary	2005	2181	2371	2434	2443	2625	2738
	Intermediate	2112	2074	1969	1987	2022	1953	1927
	6th Grade	675	612	641	568	665	613	606
	Middle	1430	1364	1260	1226	1199	1116	1056
	High	2361	2432	2292	1952	2188	1997	1915



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

LEARNING TOGETHER		Change from Current						
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
Bermuda	Primary	-98	-72	11	0	17	62	92
Central	Primary	-32	-27	-25	0	-1	10	19
Commons Lane	Primary	-74	-56	6	0	23	55	80
Duchesne	Primary	-27	15	9	0	-18	-3	-3
Holman	Primary	-35	-16	2	0	18	30	42
Parker Road	Primary	-62	-30	-20	0	-3	21	36
Walnut Grove	Primary	-101	-67	-46	0	-27	16	38
Berkeley	Intermediate	37	3	-17	0	2	-17	-24
Combs	Intermediate	6	5	2	0	23	16	19
Griffith	Intermediate	74	53	16	0	-11	-40	-62
Halls Ferry	Intermediate	11	22	-3	0	2	-6	-10
Lee-Hamilton	Intermediate	-34	-13	-12	0	0	13	21
Robinwood	Intermediate	31	17	-4	0	19	0	-4
Johnson-Wabas	6th Grade	84	44	57	0	67	27	19
Wedgwood	6th Grade	23	0	16	0	30	18	19
Cross Keys	Middle	114	88	22	0	2	-48	-79
Ferguson	Middle	90	50	12	0	-29	-62	-91
McCluer	High	180	209	133	0	83	0	-40
McCluer North	High	229	271	207	0	153	45	3

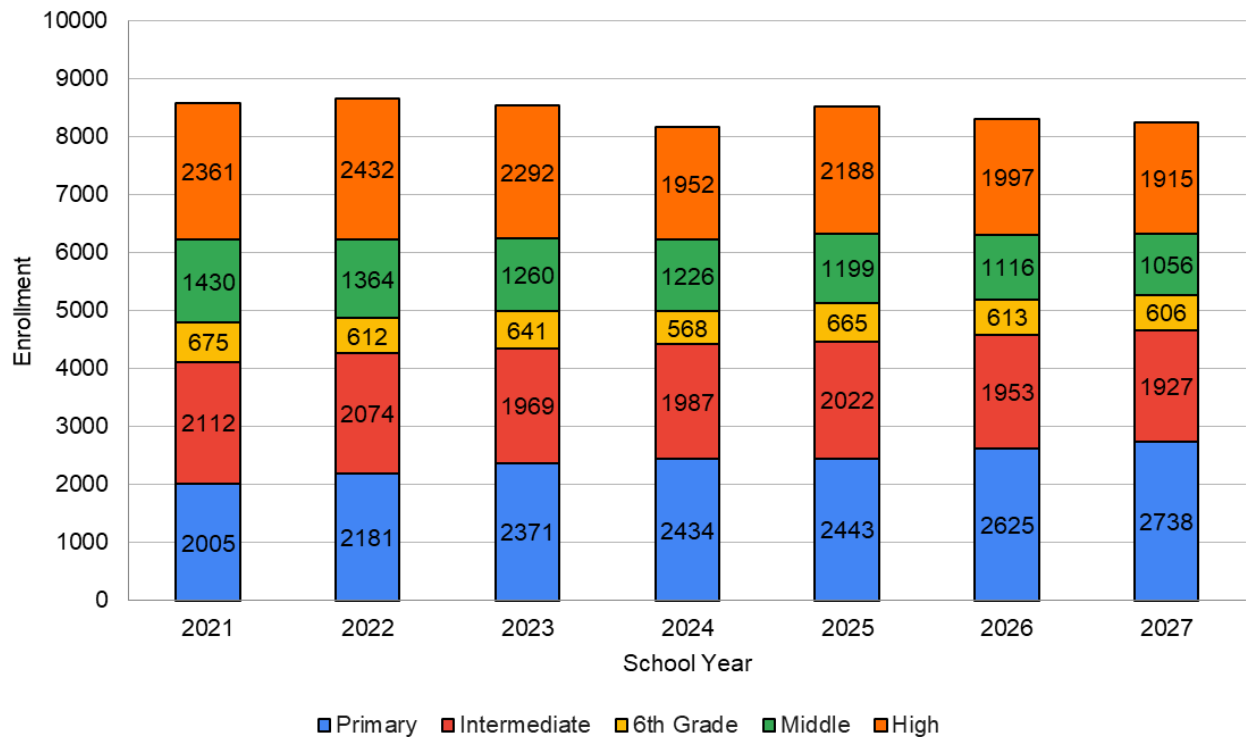
Change by Grade Span								
		Historical			Current	Projected		
		2021	2022	2023	2024	2025	2026	2027
	Primary	-429	-253	-63	0	9	191	304
	Intermediate	125	87	-18	0	35	-34	-60
	6th Grade	107	44	73	0	97	45	38
	Middle	204	138	34	0	-27	-110	-170
	High	409	480	340	0	236	45	-37

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET



K-12				PreK - 12			
Projected Enrollment vs. Actual Enrollment				Projected Enrollment vs. Actual Enrollment			
Year	Projected	Actual	% Difference	Year	Projected	Actual	% Difference
2020	9909	9473	4.5%	2020	11145	10369	7.2%
2021	9520	9062	4.9%	2021	10055	9383	6.9%
2022	9149	9237	1.0%	2022	9497	9591	1.0%
2023	8920	9072	1.7%	2023	9424	9436	0.1%
2024	9037	9053	0.2%	2024	9412	9385	0.3%
2025	9111			2025	9748		
Notes:				Notes:			
Actual Enrollment: Source- DESE September count (K-12)				Actual Enrollment: Source- DESE September count (PreK-12)			
KDG projections are linear trends with 5 years of data (since				PK and K projections are linear trends with 5 years of data (since			
Grades 1, 2, 4, 5, 10, 11, 12 projections are direct rollovers from				Grades 1, 2, 4, 5, 10, 11, 12 are direct rollovers from previous year's			
Grades 6, 7, 9 projections are a rollover sum from feeder school(s)				Grades 6, 7, 9 are a rollover sum from feeder school(s)			
Grade 3 projections: Previous year's grade 2 sum is split				Grade 3 Pro: Previous year's grade 2 sum is split proportionately			
STEAM Middle, STEAM High, and Innovation projections use a linear				STEAM Middle, STEAM High, and Innovation projections use a linear			
				Some special locations have hard-coded numbers based on schools'			
The projection figures outlined in the table above spanning from 2020 to 2024 may not align with the data presented in the previously referenced "Enrollment Projections" document.							
This discrepancy arises from the fact that the prior document was tailored for individual school projections rather than encompassing the entire district. Consequently, projections for STEAM Middle, STEAM High, and Innovation were omitted, as these schools autonomously determine their annual student enrollment.							
Conversely, the tables provided above incorporate these schools into the district-wide projection, offering a comprehensive overview.							
Previously viewed "Enrollment Projections"							



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Personnel Resources

The District annually reviews its staffing needs based on enrollment trends and estimates. The 2024-25 staffing plan is closely aligned with the District's overall strategic plan. Personnel aligns with both Priority 4: People and Culture/Human Capital as well as Priority 5: Financial and Operational Stewardship due to the fact that the staffing for the District accounts for approximately 80% of the District's overall budget. The proposed staffing plan maintains the necessary staffing levels for 2024-2025.

	2024-2025	2023-2024	2023-2024	2022-2023	2022-2023	2021-2022	2021-2022	2020-2021	2020-2021
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
CERTIFIED STAFFING	655	544	785	690	785	624	719	739	721
NON-CERTIFIED STAFFING	594	650	681	641	681	573	662	600	652
ADMINISTRATION	95	90	82	89	82	82	84	89	89
	1344	1284	1548	1420	1548	1279	1465	1428	1462

The District employs approximately 1,300 staff members, including certified and support staff, who assist in student learning. Personnel costs, including salaries and benefits, account for about 80% of the District's total expenditures. The District is taking a concerted effort to ensure that it has high quality, certified teachers in front of its students. Evaluating class sizes as well as course requests at the secondary level is key to ensuring adequate staff is in the classroom. Due to continued staffing shortages as well as retirements and resignations around 64, the District is working with a limited pool of educators while trying innovative solutions to ensure our students get the best education possible.

STEAM Middle Ranked Among Best Middle Schools by U.S. News & World Report

U.S. News & World Report has just named STEAM Middle as one of the best middle schools in America. STEAM Middle is ranked among the top middle schools in Missouri and the nation in the U.S. News and World Report's 2023-2024 Best Middle Schools list. Nearly 1,480 middle schools made the list, and STEAM Middle ranked as No. 7 out of 1,480 middle schools in Missouri, placing it in the top one percent of middle schools in the state. [Learn more here.](#)





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on \$1,456,017,362* net assessed valuation as of December 31, 2023 as finally adjusted by the Board of Equalization, the current legal debt limit of the District is approximately \$218,402,604, excluding state assessed railroad and utility valuations and the District's available Debt Service Fund Balance. The total outstanding general obligation indebtedness of the District is \$38,655,000**, resulting in a legal debt margin of the District of approximately \$179,747,604.

* St. Louis County Assessment Roll, Net of TIF

** As of April 13, 2024

Debt Obligation

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding General Obligation Bonds					
Date of Issue	Description	Original Principal Amount	Principal Outstanding	First Call Date	First Call Price
<i>General Obligation Bonds</i>					
March 27, 2012	General Obligation Bonds, Series 2012	\$ 15,000,000	\$ 825,000	5/1/2022	100%
June 24, 2015	General Obligation Bonds, Series 2015	8,770,000	400,000	5/1/2023	100%
December 8, 2016	General Obligation Bonds, Series 2016	4,790,000	3,450,000	5/1/2025	100%
June 27, 2017	General Obligation Bonds, Series 2017	9,380,000	9,155,000	5/1/2027	100%
October 24, 2018	General Obligation Bonds, Series 2018	8,060,000	7,750,000	5/1/2027	100%
May 28, 2020	General Obligation Refunding Bonds, Series 2020	10,000,000	9,930,000	Anytime	100%
April 13, 2023	General Obligation Refunding Bonds, Series 2023	7,145,000	7,145,000	5/1/2030	100%
	Total	<u>\$ 56,000,000</u>	<u>\$ 38,655,000</u>		

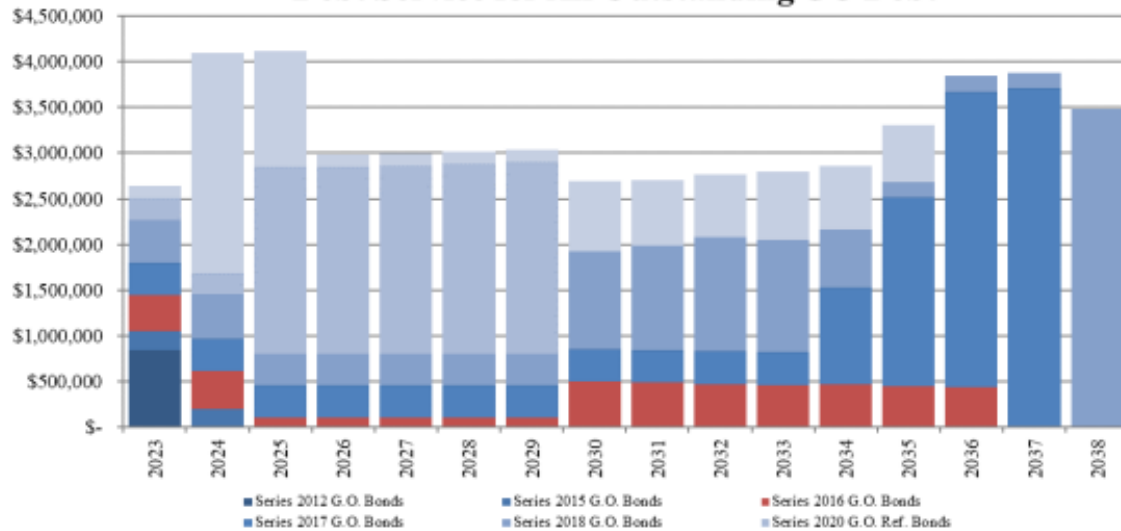
Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding Certificates of Participation					
Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
<i>Certificates of Participation</i>					
December 28, 2016	Certificates of Participation, Series 2016	<u>4,995,000</u>	<u>3,985,000</u>	5/1/2025	100%
	Total	<u>\$ 4,995,000</u>	<u>\$ 3,985,000</u>		



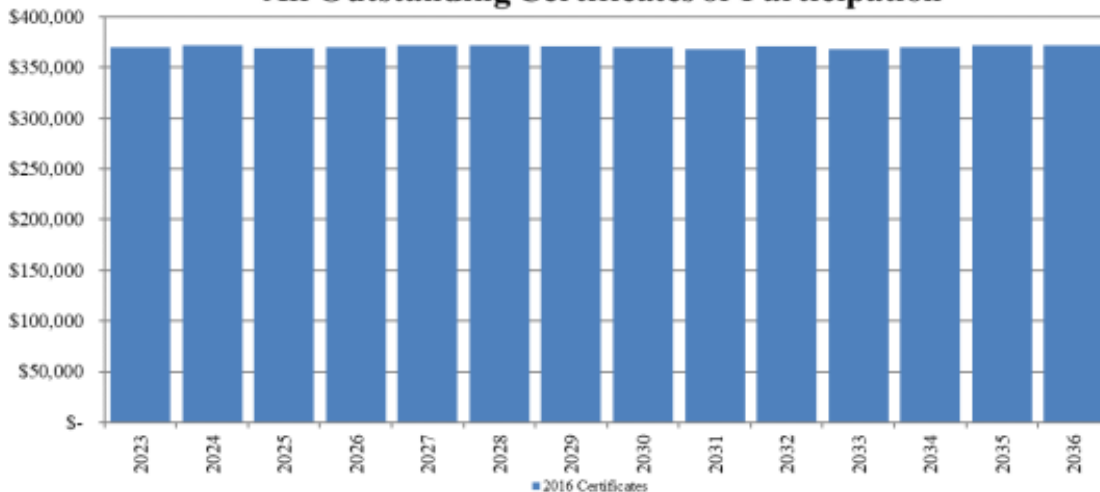
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

**Ferguson-Florissant R-II School District
Debt Service for All Outstanding GO Debt**



**Ferguson-Florissant R-II School District
All Outstanding Certificates of Participation**





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Debt Service Fund Budget Forecast

The Budget Forecast expenditures are primarily attributable to the payments currently included in the debt schedule. The primary focus remains ensuring the District's fiscal stability.

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Forecast		2026-2027 Forecast		2027-2028 Forecast	
Revenue:												
	Local	\$ 2,885,462	\$ 3,583,862	\$ 3,897,164	\$ 3,913,061	\$ 3,963,872	\$ 4,122,427	4%	\$ 4,204,875	2%	\$ 4,373,070	4%
	County	\$ 68,592	\$ 68,338	\$ 73,382	\$ 89,799	\$ 91,559	\$ 91,559	0%	\$ 91,559	0%	\$ 91,559	0%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ -	\$ -	\$ 7,145,000	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
Total Revenues		\$ 2,954,055	\$ 3,652,200	\$ 11,115,546	\$ 4,002,860	\$ 4,055,431	\$ 4,213,986		\$ 4,296,434		\$ 4,464,629	
Expenditures:												
	Principal	\$ 1,335,000	\$ 1,395,000	\$ 8,605,000	\$ 2,880,000	\$ 2,985,000	\$ 1,910,000	-36%	\$ 1,965,000	3%	\$ 2,025,000	3%
	Interest	\$ 1,429,519	\$ 1,411,140	\$ 1,371,457	\$ 1,277,912	\$ 1,168,380	\$ 1,091,842	-7%	\$ 1,053,451	-4%	\$ 1,013,955	-4%
	Other	\$ 4,646	\$ 4,009	\$ 70,693	\$ 30,000	\$ 30,000	\$ 30,000	0%	\$ 30,000	0%	\$ 30,000	0%
Total Expenditures		\$ 2,769,165	\$ 2,810,150	\$ 10,047,150	\$ 4,187,912	\$ 4,183,380	\$ 3,031,842		\$ 3,048,451		\$ 3,068,955	
Yearly Increase (Decrease)		\$ 184,889	\$ 842,051	\$ 1,068,396	\$ (185,052)	\$ (127,949)	\$ 1,182,144		\$ 1,247,983		\$ 1,395,675	
Fund Balance - July 1		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,575,128	\$ 5,447,179		\$ 6,629,323		\$ 7,877,306	
Fund Balance - June 30		\$ 3,608,913	\$ 4,450,964	\$ 5,519,360	\$ 5,334,308	\$ 5,447,179	\$ 6,629,323		\$ 7,877,306		\$ 9,272,980	



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

STATE FOUNDATION FORMULA FUNDING

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

Weighted Average Daily Attendance Calculation

In an attempt to distribute funds in an adequate fashion, Missouri funds schools based on the number of students in attendance, with more money allocated to schools that serve high concentrations of students who are difficult to educate. The first step in determining how much money a district should receive is calculating a school district's weighted average daily attendance (WADA).

To understand WADA, we must first understand how a district's average daily attendance (ADA) is calculated. This figure is reached by dividing the total number of hours students were in attendance during the regular school term by the total number of school hours possible. This number is added to the number of approved summer school hours divided by 1,044 hours (the number of hours the state requires for a regular term school year).

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

Not all students in these categories receive extra funding. The state only awards extra dollars to school districts serving high concentrations of students in a particular group. To determine which school districts receive more money for these students, the state has developed a threshold level. When the number of students in a district from a particular category exceeds the threshold level, the



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

school receives additional funds for every student above the threshold. If the percentage of students in each category is lower than the threshold, then the district will receive no weights for their students and will not receive additional dollars.

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

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

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

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

The Weighted ADA calculation estimate for FY25 is below:

WEIGHTED ADA CALCULATION ESTIMATE												
District Name:	FERGUSON-FLOISSANT R-II						District Code:	096-089				No
Line		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24	BUDGET YEAR 2024-25	FORECAST 2025-26	FORECAST 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30
1.	Regular Year ADA	8,235.2349	7,854.1927	7,401.7861	7,510.5582	7,510.5582	7,510.5582	7,510.5582	7,510.5582	7,510.5582	7,510.5582	7,510.5582
2.	Summer School ADA	45.6954	74.5150	110.6397	77.6849	44.0187	77.6849	77.6849	77.6849	77.6849	77.6849	77.6849
3.	Total ADA (1+2)	8,280.9303	7,928.7077	7,512.4258	7,588.2431	7,554.5769	7,588.2431	7,588.2431	7,588.2431	7,588.2431	7,588.2431	7,588.2431
	District CEP Percentage (if applicable)	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%
4.	Free and Reduced Weighting Threshold	31.42%	29.45%	29.45%	30.95%	30.95%	16.73%	16.73%	16.73%	16.73%	16.73%	16.73%
	State FTE January Count	6,658.55	6,350.46	9,064.06	9,184.96	9,184.96	9,184.96	9,184.96	9,184.96	9,184.96	9,184.96	9,184.96
	Total ADA (Line 3) x Threshold Percentage	2,601.8683	2,335.0044	2,212.4094	2,348.5612	2,338.1416	1,269.5131	1,269.5131	1,269.5131	1,269.5131	1,269.5131	1,269.5131
	Add-on (%)	1,014.1704	1,003.8639	1,712.9127	1,709.0997	1,711.7046	1,978.8617	1,978.8617	1,978.8617	1,978.8617	1,978.8617	1,978.8617
5.	Special Education Weighting Threshold	12.06%	12.83%	12.83%	13.11%	13.11%	13.30%	13.30%	13.30%	13.30%	13.30%	13.30%
	December Count	1,662	1,595	1,431	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336
	Total ADA (Line 3) x Threshold Percentage	998.6802	1,017.2532	963.8442	994.8187	990.4050	1,009.2363	1,009.2363	1,009.2363	1,009.2363	1,009.2363	1,009.2363
	Add-on (%)	497.4899	433.3101	350.3669	255.8860	259.1963	245.0728	245.0728	245.0728	245.0728	245.0728	245.0728
6.	LEP Weighting Threshold	2.50%	2.07%	2.07%	2.39%	2.39%	2.09%	2.09%	2.09%	2.09%	2.09%	2.09%
	October Count	104	108	97	97	97	97	97	97	97	97	97
	Total ADA (Line 3) x Threshold Percentage	207.0233	164.1242	155.5072	181.3590	180.5544	158.5943	158.5943	158.5943	158.5943	158.5943	158.5943
	Add-on (%)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.	Regular Term PK ADA	34.2472	0.5115	9.9088	4.4390	5.5949	5.5949	5.5949	5.5949	5.5949	5.5949	5.5949
8.	Regular Year PK ADA - Federal Lands (Federal Lands Only)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9.	Weighted ADA (3+4+5+6) - District (Use Prior Year for Prop. C)	9,329.3479	8,933.0831	9,235.2473	9,301.7818	9,271.8764	9,572.6997	9,572.6997	9,572.6997	9,572.6997	9,572.6997	9,572.6997
10.	WADA less Summer School - District (Line 7 - Line 2)	9,283.6525	8,858.5681	9,124.6076	9,224.0969	9,227.8577	9,495.0148	9,495.0148	9,495.0148	9,495.0148	9,495.0148	9,495.0148
13.	Formula Weighted ADA - District (Highest 3yr ADA + Current SS)	9,879.7726	9,908.5922	9,394.2922	9,361.3374	9,271.8764	9,572.6997	9,572.6997	9,572.6997	9,572.6997	9,572.6997	9,572.6997
						-33.6662	245.0285	0.0000	0.0000	0.0000	0.0000	0.0000
line 21	Weighted ADA (3+4+5+6) - District - IEP student count	8,831.8580	8,499.7730	8,884.8804	9,045.8958	9,012.6801	9,327.6269	9,327.6269	9,327.6269	9,327.6269	9,327.6269	9,327.6269
		-595.4802	-332.0850	385.1074	161.0154	-33.2157	314.9468					
line 22	WADA less Summer School - District - IEP student count	8,786.1626	8,425.2580	8,774.2407	8,968.2109	8,968.6614	9,249.9420	9,249.9420	9,249.9420	9,249.9420	9,249.9420	9,249.9420
		-590.8211	-360.9046	348.9827	193.9702	0.4505	281.2806					
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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Senate Bill 287 Formula Calculation

The appropriation for FY25 was based on reaching a foundation formula calculation with a SAT of \$6,760. With the District's highest Formula Payment WADA (line 1) and the SAT (line 2) the District is projecting that its basic state aid monies for FY25 will remain relatively flat.

SB 287 FORMULA CALCULATION ESTIMATE										
	District Name:	FERGUSON-FLORISSANT R-II			District Code:	096-089		Date:	5/12/2023	
									No	
LINE	Actual June 2020-21	Actual June 2021-22	Actual June 2022-23	BUDGET 2023-24	BUDGET YEAR 2024-25	2025-26	2026-27	2027-28	2028-29	
Override for Formula Weighted ADA due to Pandemic Rule										
1.	9,908.5922	9,394.2922	9,361.3374	9,327.6712	9,572.6997	9,572.6997	9,572.6997	9,572.6997	9,572.6997	
2.	\$6,375.0000000000	\$6,375.0000000000	\$6,375.0000000000	\$6,375.0000000000	\$6,760.0000000000	\$6,760.0000000000	\$6,760.0000000000	\$6,760.0000000000	\$6,760.0000000000	
3.	\$63,167,275.28	\$59,888,612.78	\$59,678,525.93	\$59,463,903.90	\$64,711,449.97	\$64,711,449.97	\$64,711,449.97	\$64,711,449.97	\$64,711,449.97	
4.	1.0890	1.0920	1.0930	1.0920	1.0880	1.0880	1.0880	1.0880	1.0880	
5.	\$68,789,162.77	\$65,398,365.15	\$65,228,628.84	\$64,934,583.06	\$70,406,057.57	\$70,406,057.57	\$70,406,057.57	\$70,406,057.57	\$70,406,057.57	
6.	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	
7.	\$32,712,099.11	\$29,321,301.48	\$29,151,565.17	\$28,857,519.39	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	
8.	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	
Phase-In Estimate:										
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Phase-Out Estimate (2005-06):										
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9.	\$32,712,099.11	\$29,321,301.48	\$29,151,565.17	\$28,857,519.39	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	
10.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11.	\$32,712,099.11	\$29,321,301.48	\$29,151,565.17	\$28,857,519.39	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	\$34,328,993.90	
Hold Harmless Calculation (Prior Year ADA > 350) (Large School)										
12.	1.0890	1.0920	1.0930	1.0920	1.0880	1.0880	1.0880	1.0880	1.0880	
13.	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	
14.	\$3,650.8034	\$3,650.8034	\$3,650.8034	\$3,650.8034	\$3,650.8034	\$3,650.8034	\$3,650.8034	\$3,650.8034	\$3,650.8034	
15.	\$3,301.39	\$3,121.18	\$3,114.04	\$3,093.75	\$3,586.14	\$3,586.14	\$3,586.14	\$3,586.14	\$3,586.14	
	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	
16.	\$36,174,322	\$34,296,714	\$34,176,402	\$34,053,494	\$34,948,045	\$34,948,045	\$34,948,045	\$34,948,045	\$34,948,045	
APPROPRIATION ADJUSTMENT PERCENTAGE										
	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	
ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT										
Revenue Sources:										
Classroom Trust Fund - Per ADA (DESE) *										
	415,2486	430,3800	425,8200	472,2600	618,0000	618,0000	618,0000	618,0000	618,0000	
ADA Used for Classroom Trust Fund Payment										
	8,315.1775	8,315.1775	8,315.1775	7,592.6821	7,554.5769	7,588.2431	7,588.2431	7,588.2431	7,588.2431	
Basic Formula - Classroom Trust Fund Total										
	\$3,452,866	\$3,578,686	\$3,540,769	\$3,585,720	\$4,688,729	\$4,689,534	\$4,689,534	\$4,689,534	\$4,689,534	
Basic Formula - State Monies Total										
	\$32,721,456	\$30,718,028	\$30,635,634	\$30,467,774	\$30,279,316	\$30,258,510	\$30,258,510	\$30,258,510	\$30,258,510	
17.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Small School Allocation										
Prop C Amount per WADA										
	\$1,047.68	\$1,213.66	\$1,286.62	\$1,474.00	\$1,513.00	\$1,513.00	\$1,513.00	\$1,513.00	\$1,513.00	
WADA Used for Prop C										
	9,329,3479	9,329,3479	9,329,3479	9,301,7818	9,271,8764	9,572,6997	9,572,6997	9,572,6997	9,572,6997	
Prop C Calculation										
	\$9,774,177.14	\$11,401,509.43	\$12,003,342.50	\$13,710,826.37	\$14,028,348.99	\$14,483,494.65	\$14,483,494.65	\$14,483,494.65	\$14,483,494.65	
*Per Section 163.043.5, RSMo, "For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds."										



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Formula Recommendations and Thresholds

The Missouri General Assembly finalized the State's FY2025 budget. The final version of the state budget will include:

- A fully funded formula which is an increase of approximately \$120 million from our current budget and will result in a State Adequacy Target of \$6,760
- Fully funding the transportation categorical. The Senate took the added step to ensure that the \$16 million increase in next year's budget will be classified as on-going funding. You will recall that the House's version of the budget listed the \$16 million increase as one-time funding.
- Full funding for the Missouri Baseline Teacher Salary Grants in order to fund a minimum salary of \$40,000. The amount will equate to the amount necessary to pay 100% of these costs for districts that participate. In previous years, this has either been a matching program and/or not covered the fringe benefits.
- An increase of approximately \$119 million in Proposition C funding. This increase is based on the consensus revenue projects for sales tax. DESE will need to determine the WADA of the state before determining the amount per WADA districts will receive as a result of this increase.
- The Career Ladder Program will receive flat funding next year. There had previously been a \$5 million increase considered, however, there was belief amongst lawmakers that the 2023-24 funding levels surpassed the amount necessary to fully fund the program. If additional funding is necessary to fund the program for the upcoming school year, a supplemental appropriation will be necessary during the 2025 legislative session.

Fiscal Year 2025 Governor's Recommendations

Payment	SAT/Amount Per /Proration Percent	Appropriation	Denominator
Basic Formula ³	\$6,760.00	\$3,785,430,822	
Classroom Trust Fund ¹	\$525	\$404,687,962	771,000
Prop C ²	\$1,513	\$1,306,961,000	864,000
Small Schools Grant \$10M ¹	\$275	\$10,000,000	
Small Schools Grant \$5M ⁴	\$144	\$5,000,000	
Transportation	100%	\$361,366,614	

¹ADA / ² WADA / ³ FWADA / ⁴ Tax-Rate WADA



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

For FY 2025 regular payment methodology will be used for the Basic Formula, Classroom Trust Fund, Prop C, and Small Schools Grant.

State Adequacy Target (SAT) and Threshold Recalculations

The SAT and related Thresholds for Fiscal Year 2024-25 and 2025-26 are as follows:

Item	FY 2025	FY 2026
State Adequacy Target	\$6,760	\$7,145
Free & Reduced Lunch Threshold	16.73%	16.73%
Special Education (IEP) Threshold	13.30%	13.30%
Limited English Proficiency Threshold	2.09%	2.09%

For the Basic Formula calculation in FY2025, Districts should anticipate a return to regular payment methodology for the Basic Formula in FY2025. Classroom Trust Fund and Prop C payments will rely on FY2023 ADA or WADA for payment purposes in FY2024.

Despite the factors used in the State Formula Calculation, the Ferguson-Florissant School District is considered Hold Harmless which means that as the calculation is done, if the Payment WADA calculated is less than the 2005-06 payment per WADA amount then the District will be paid on the 05-06 amount. So for FY25 our FY06 Modified WADA is \$3,650.8034 (line 14 of the calculation) and our calculated amount is \$3,586.14 (line 15 of the calculation) so the District's Formula payment is determined by multiplying 9,572.6997 by \$3,650.8034 for a total amount of \$34,948,045.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Data Trends and Benchmarks

Ferguson-Florissant R-II (096089)

Grade Span: PK-12



8855 Dunn Rd
Hazelwood, MO 63042-2212



314-687-1912



<http://www.fergflor.org>



Superintendent: Dr. Joseph Davis



Area Supervisor: Maureen Clancy-May



District Status: Accredited

Student Statistics (2022-23 data unless otherwise noted)

9,072

K-12 Enrollment

364

PK Enrollment

\$14,399

Expenditures Per Pupil

4.4%

Dropout Rate

16.0

ACT Composite Average

31.5%

Mobility Rate

56%

of students in attendance at least 90% of the time

1.9%

Suspension Rate of 10 or More Consecutive Days

99.9%

Free and Reduced Price Lunch Eligible





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Missouri Assessment Program Statistics (2022-23 data unless otherwise noted)

	Below Basic	Basic	Proficient	Advanced
Mathematics	55.6%	28.0%	11.3%	5.1%
English Language Arts	42.0%	37.7%	15.6%	4.8%
Science	54.8%	30.3%	10.5%	4.4%

During the 2018-19 school year, a field test was administered instead of a social studies assessment. Field tests are not designed to hold districts/charters accountable for raising student achievement. Due to rounding, percentages may not always appear to add up to 100%.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Educator Statistics (2022-23 data unless otherwise noted)

15:1

Students Per Classroom Teacher

\$64,456

Average Teacher Salary

\$124,410

Average Administrator Salary

60.4%

Three-Year Teacher Retention Rate

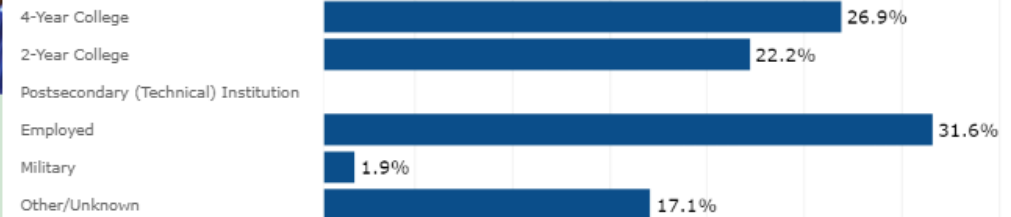
Student Outcome Statistics (2022-23 data unless otherwise noted)



93.3%

Four-Year Graduation Rate

180-Day Follow-Up (2021-22 data reported to DESE by districts/charters)



* Suppression has been applied to protect small student populations < 5.
Data dashboards are updated weekly using live data.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET



MSIP 6

MSIP 6 is the state's accountability system for reviewing and accrediting local education agencies (LEAs). MSIP 6 Standards and Indicators were approved by the State Board of Education in February 2020.

MSIP 6 Standards and Indicators are divided into three sets:

- Continuous Improvement
- Performance Standards
- Best Practice

dese.mo.gov/MSIP6



Performance

Scoring Breakdown	% of Overall Score
Status Achievement	24%
All Students	16%
Student Groups	8%
Growth Achievement	24%
All Students	16%
Student Groups	8%
Success-Ready Students	10%
Graduation Rate	10%
Graduate Follow-Up Rate	2%
Total	70%

Continuous Improvement

Scoring Breakdown	% of Overall Score
Improvement Planning	21%
Continuous School Improvement Plan (CSIP) <i>LEAs develop a strategic plan to improve student outcomes.</i>	15%
Self-Study <i>LEAs reflect upon current practices and data in the context of MSIP 6 Standards and Indicators.</i>	4%
Climate and Culture Survey <i>LEAs capture stakeholder feedback for use in continuous improvement planning.</i>	2%
Success-Ready Students	6%
Required Documentation	3%
Total	30%

Key Changes with MSIP 6

- Differentiates the performance of public schools and districts along a continuum
- Provides accessible and actionable information about schools and districts
- Empowers local boards of education to improve and innovate by adding a Continuous Improvement component
- Emphasizes the importance of academic performance by holding public schools equally accountable for status and growth
- Focuses on the preparation and well-being of each student at all levels



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Accreditation

MSIP Accreditation as of 2023		
FERGUSON-FLORISSANT R-II school district is: Accredited		
Number of Missouri Districts		
Accredited	Provisionally	Unaccredited
511 (98.8%)	6 (1.2%)	(0.0%)

2023 MSIP6 District/Charter APR Summary Report - Public

2023 MSIP 6 Annual Performance Report (APR)			
Year 2			
The 2023 APR includes points for both performance and continuous improvement standards.			
	Points Possible	Points Earned	% Points Earned
Performance:	140	85.3	60.9%
Continuous Improvement:	52	48	92.3%
Totals:	192	133.3	69.4%

[Link to 2023 APR Supporting Data Report](#)

2022 MSIP 6 Annual Performance Report (APR)			
Year 1 Pilot			
State law prohibits the State Board of Education from lowering the classification of an LEA when implementing new standards for purposes of accreditation. The 2022 APR includes points for both performance and continuous improvement standards.			
	Points Possible	Points Earned	% Points Earned
Performance:	128.0	76.8	60.0%
Continuous Improvement:	52.0	42.0	80.8%
Totals:	180.0	118.8	66%

[Link to 2022 APR Supporting Data Report](#)

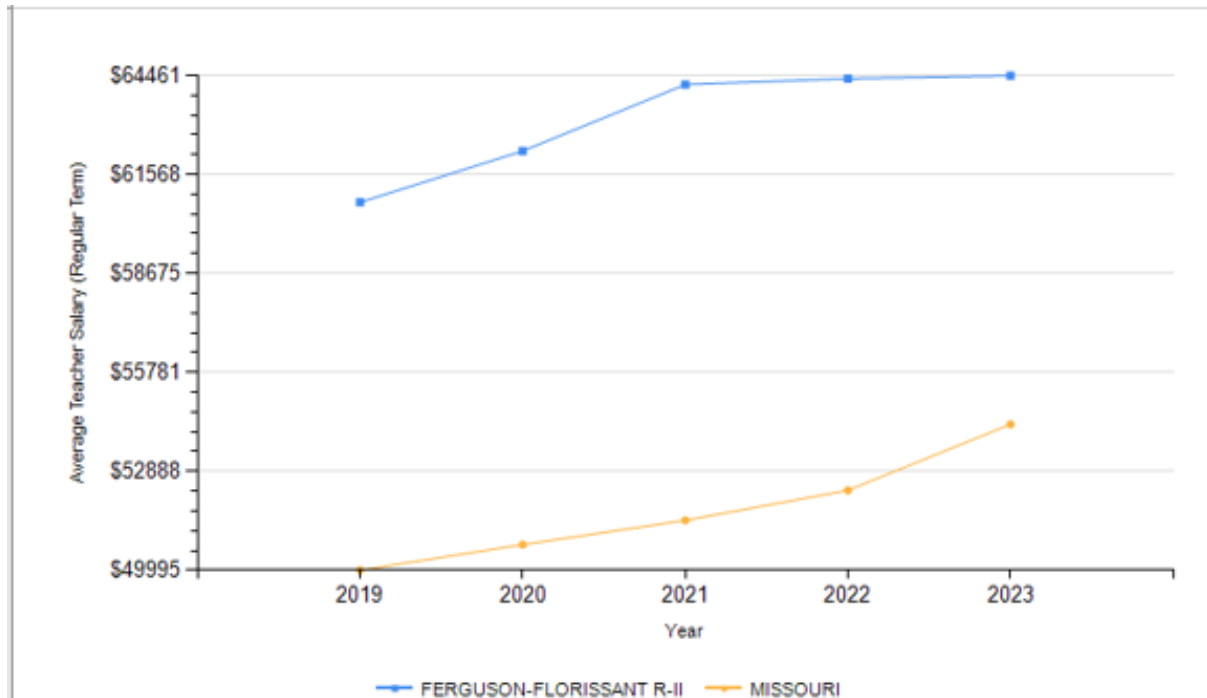


FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

The following information comes from the Missouri Department of Elementary and Secondary Education (DESE) through their Missouri Comprehensive Data System for School District Data and reports data accumulated through 2023.

District Faculty Information



District: MISSOURI (500500)

Year	Average Teacher Salary (Regular)	Average Teacher Salary (Total*)	Average Administrator	Average Years of Experience	Teachers with a Master Degree or
2023	\$54,266	\$56,019	\$101,291	12.6	58.2
2022	\$52,333	\$53,525	\$98,704	12.7	59.1
2021	\$51,457	\$52,710	\$96,693	12.7	59.7
2020	\$50,746	\$51,970	\$95,476	12.6	59.0
2019	\$50,000	\$51,202	\$93,938	12.5	58.8

District: FERGUSON-FLOISSANT R-II (096089)

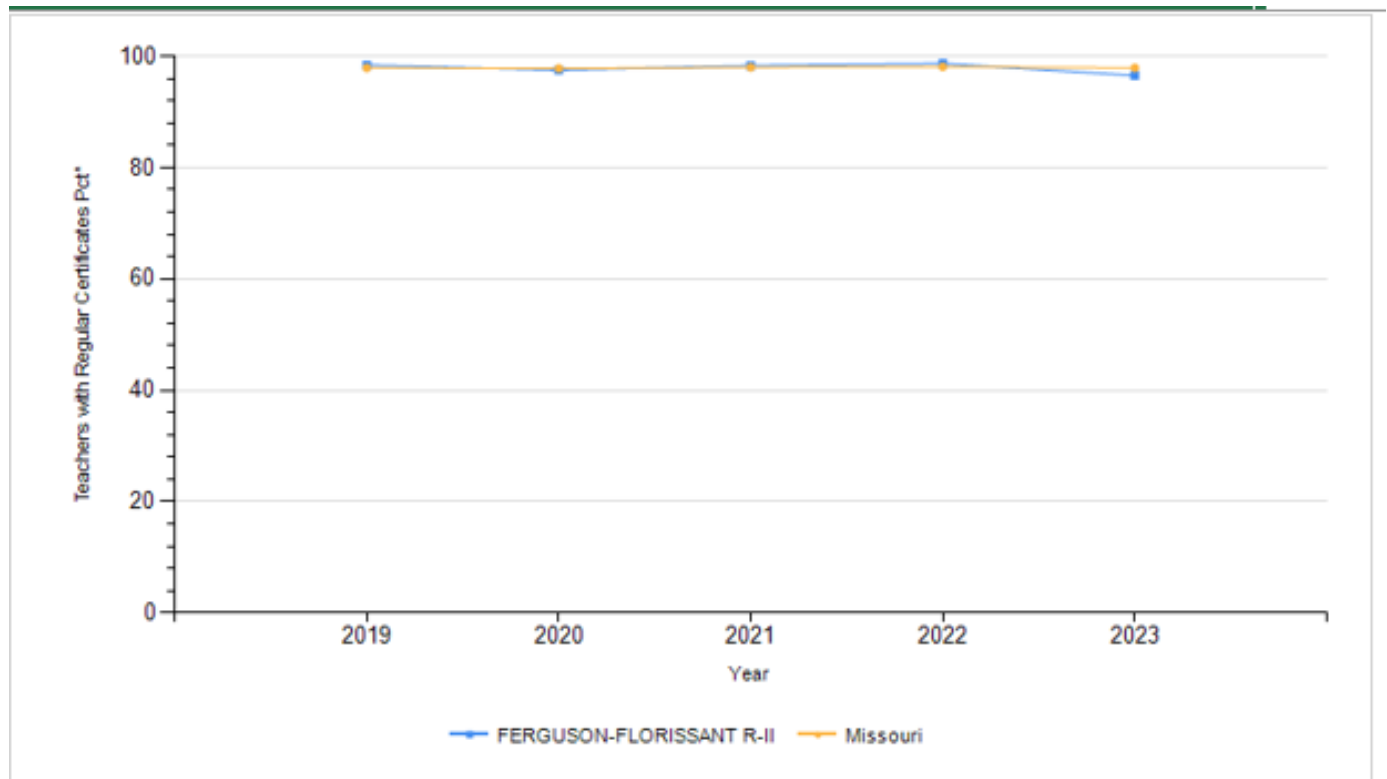
Year	Average Teacher Salary (Regular)	Average Teacher Salary (Total*)	Average Administrator	Average Years of Experience	Teachers with a Master Degree or
2023	\$64,456	\$64,456	\$124,410	15.6	68.1
2022	\$64,366	\$64,374	\$124,758	15.9	70.4
2021	\$64,194	\$64,194	\$121,528	14.6	73.3
2020	\$62,252	\$63,218	\$119,064	14.1	71.4
2019	\$60,752	\$60,845	\$115,687	13.7	66.4



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Certification Status of Teachers



Missouri	2019	2020	2021	2022	2023
Teachers with Regular Certificates*	97.9	97.8	98	98.1	97.9
Teachers with Temporary or Special Assignment Certificates	0.8	0.8	0.7	0.7	0.9
Teachers with Substitute, Expired or No Certificates	1.3	1.4	1.3	1.2	1.2

FERGUSON-FLOISSANT R-II	2019	2020	2021	2022	2023
Teachers with Regular Certificates*	98.4	97.5	98.3	98.7	96.5
Teachers with Temporary or Special Assignment Certificates	1	0.9	0.7	0.3	0.7
Teachers with Substitute, Expired or No Certificates	0.6	1.6	1	1	2.8



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

2024-25 Teacher Salary Schedule

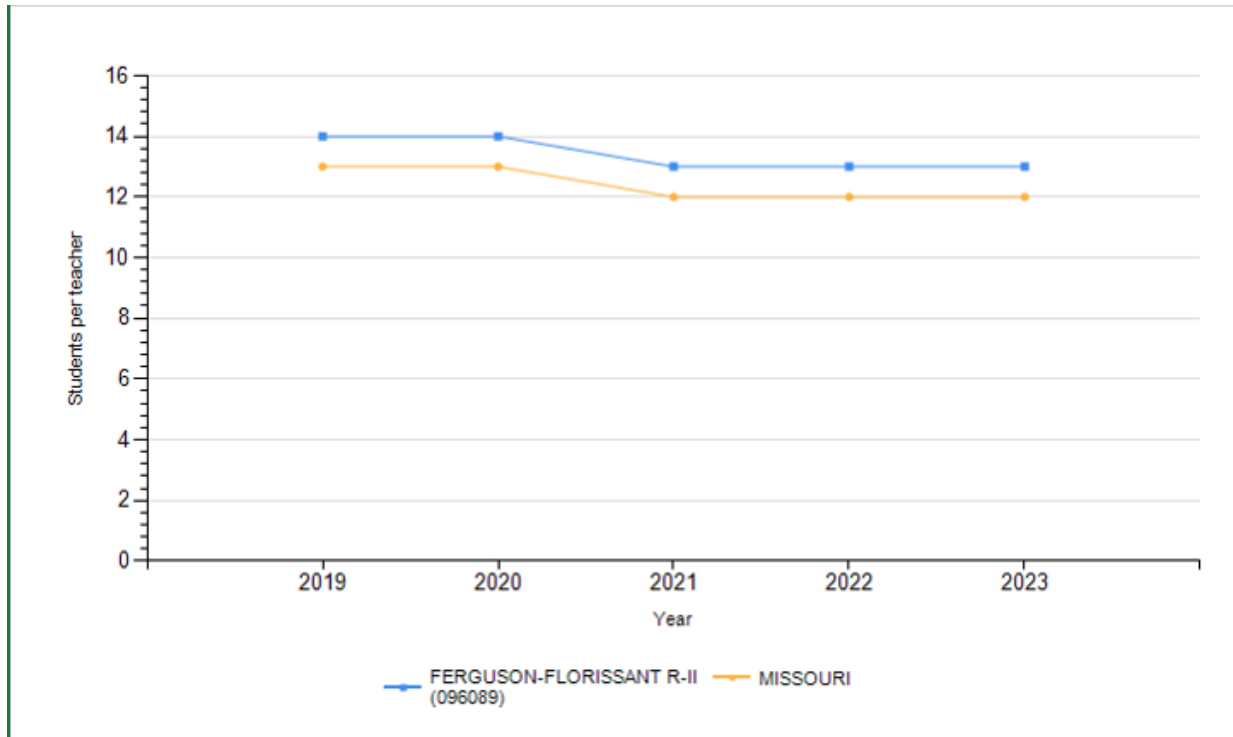
FERGUSON-FLORISSANT SCHOOL DISTRICT						
FY 25 Teacher Salary Schedule						
STEP	SCALE I B	SCALE II B+15	SCALE III M	SCALE IV M+15	SCALE V M+30	SCALE VI DOCTORATE
1	\$43,000.00	\$44,290.00	\$45,619.00	\$46,987.00	\$48,867.00	\$52,532.00
2	\$43,215.00	\$44,511.00	\$46,075.00	\$47,927.00	\$50,088.00	\$53,582.00
3	\$43,647.00	\$45,624.00	\$47,688.00	\$49,724.00	\$51,967.00	\$55,190.00
4	\$45,066.00	\$47,221.00	\$49,476.00	\$51,589.00	\$53,915.00	\$57,673.00
5	\$46,643.00	\$48,874.00	\$51,207.00	\$53,524.00	\$55,937.00	\$59,692.00
6	\$48,275.00	\$50,584.00	\$53,000.00	\$55,531.00	\$57,895.00	\$61,781.00
7	\$49,844.00	\$52,228.00	\$54,855.00	\$57,474.00	\$59,921.00	\$63,017.00
8	\$51,464.00	\$53,926.00	\$56,775.00	\$59,342.00	\$61,869.00	\$64,907.00
9	\$53,137.00	\$55,678.00	\$58,762.00	\$61,271.00	\$63,880.00	\$67,017.00
10	\$54,731.00	\$57,488.00	\$61,700.00	\$64,334.00	\$67,233.00	\$70,535.00
11	\$56,373.00	\$59,069.00	\$63,551.00	\$66,264.00	\$69,250.00	\$71,946.00
12	\$58,064.00	\$60,693.00	\$65,457.00	\$68,252.00	\$71,328.00	\$73,745.00
13	\$58,500.00	\$62,362.00	\$67,094.00	\$69,959.00	\$73,468.00	\$75,588.00
14	\$58,792.00	\$63,298.00	\$68,771.00	\$71,708.00	\$75,304.00	\$77,478.00
15	\$59,086.00	\$63,614.00	\$70,490.00	\$73,500.00	\$77,187.00	\$79,415.00
16	\$59,382.00	\$63,932.00	\$72,253.00	\$75,338.00	\$79,117.00	\$81,400.00
17	\$59,678.00	\$64,252.00	\$74,059.00	\$77,221.00	\$81,095.00	\$83,435.00
18	\$59,977.00	\$64,573.00	\$75,910.00	\$79,152.00	\$83,122.00	\$85,521.00
19	\$60,277.00	\$64,896.00	\$77,808.00	\$81,130.00	\$85,200.00	\$87,659.00
20	\$60,578.00	\$65,221.00	\$79,753.00	\$83,159.00	\$87,330.00	\$89,851.00
Longevity: 2.5%						
* National Board Certification Teachers will receive an additional \$3,000 annually						
* Teachers who received \$1,000 for STEM Certification for the 2022-2023 school year shall be eligible to receive \$1,000 for STEM certification for future school years if their certification is still active						
* Dual-Credit certified teachers will receive an additional \$1,000 annually						
* Math Specialist certified teachers will receive an additional \$1,000 annually						



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Student Staff Ratios



District: MISSOURI

Year	Students per teacher	Students to classroom teachers	Students to administrators
2023	12	16	162
2022	12	16	166
2021	12	16	167
2020	13	17	173
2019	13	17	177

District: FERGUSON-FLOISSANT R-II (096089)

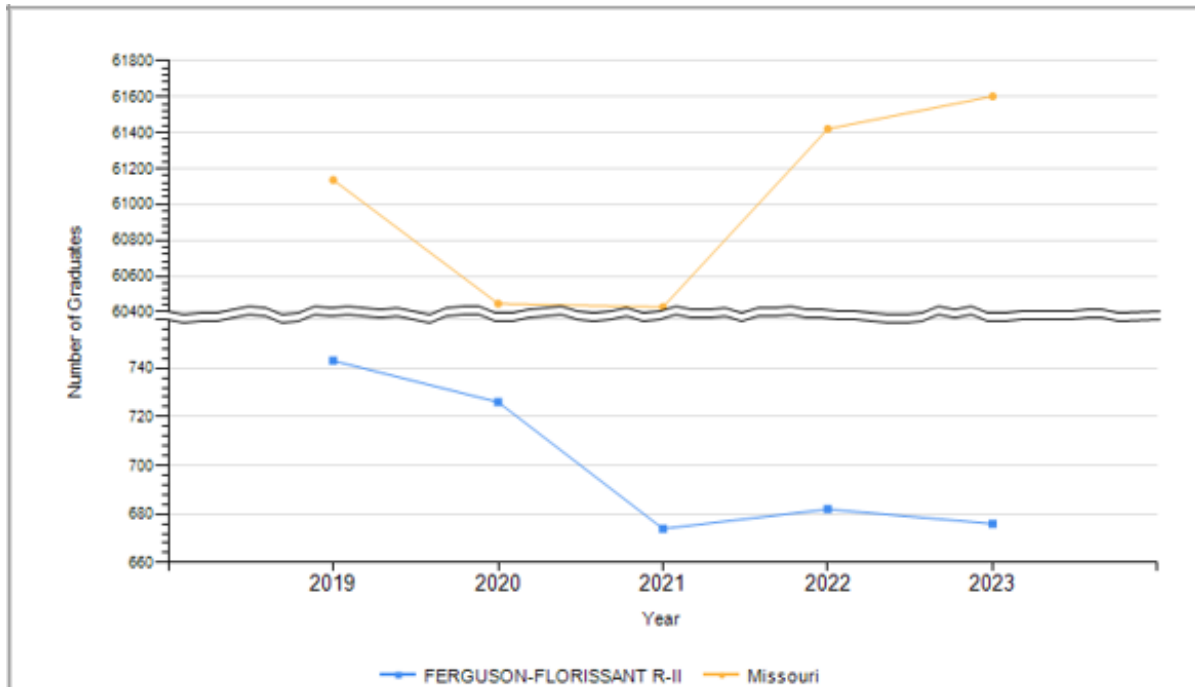
Year	Students per teacher	Students to classroom teachers	Students to administrators
2023	13	15	146
2022	13	15	157
2021	13	15	128
2020	14	16	141
2019	14	16	139



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District ACT Analysis



District: Missouri

Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2023	61603	20018	49.45	65.7	20.10
2022	61421	19779	50.35	63.9	20.30
2021	60427	17737	47.61	61.7	20.80
2020	60446	21043	46.35	75.1	20.70
2019	61136	21217	45.25	76.7	20.60

District: FERGUSON-FLOISSANT R-II

Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2023	676	51	14.36	52.5	16.0
2022	682	50	16.23	45.2	16.0
2021	674	30	10.90	40.8	15.7
2020	726	76	12.29	85.1	16.3
2019	743	67	10.16	88.7	15.9



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Graduate Analysis 4-Year

What is it?

The four-year adjusted cohort graduation rate is the number of students who graduate in four years with a regular high school diploma. This definition is defined in federal regulation 34 C.F.R. §200.19(b) (1) (i)-(iv).

How is it calculated?

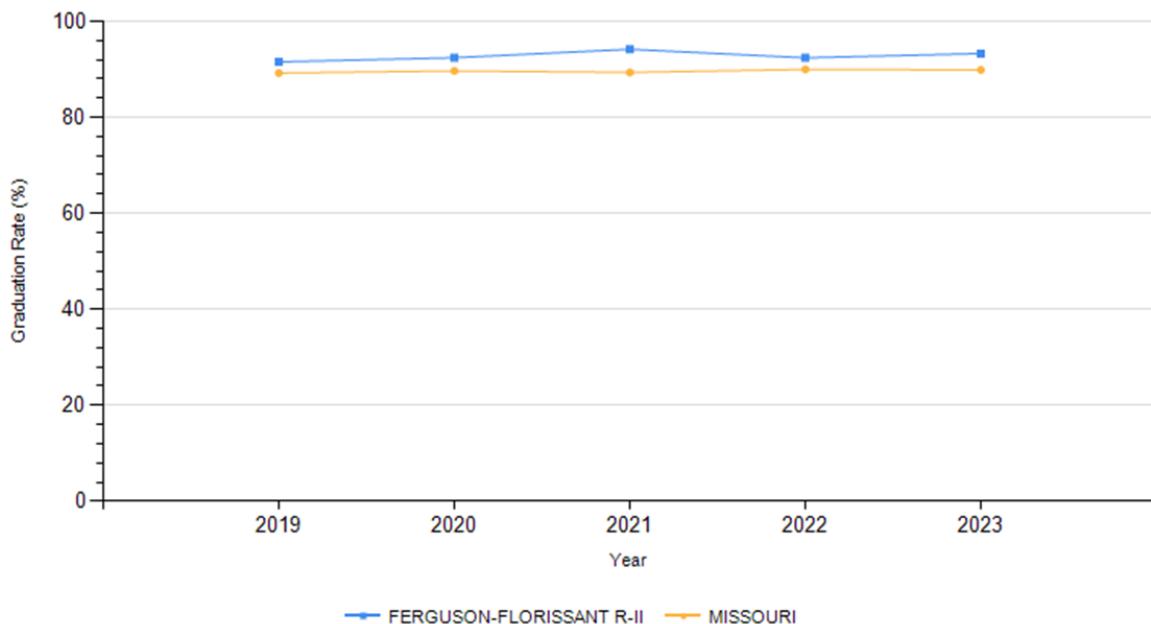
The four-year graduation rate is calculated by dividing the number of students who graduate within four years, including the summer following their fourth year of high school, with a regular high school diploma by the number of students who form the adjusted cohort for that graduating class. Students who drop out of high school remain in the adjusted cohort—that is, the denominator of the cohort graduation rate calculation.

How is it used?

The four-year adjusted cohort graduation rate is used in both State and Federal accountability to ensure all students successfully complete high school.

Why is it important?

Graduation rates are one of the most important indicators of a school's success.

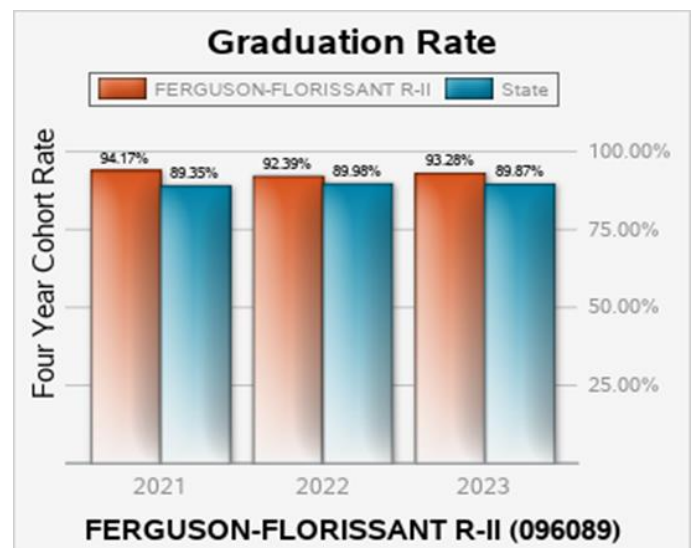
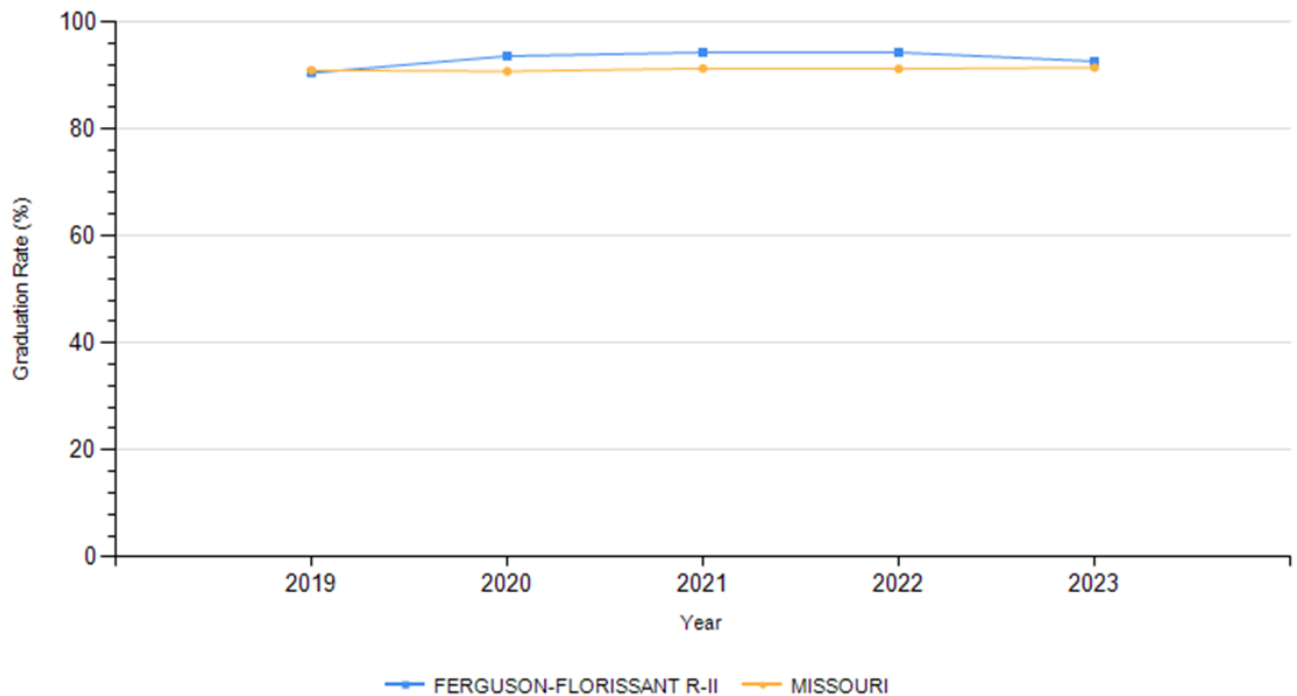




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Graduate Analysis 5-Year

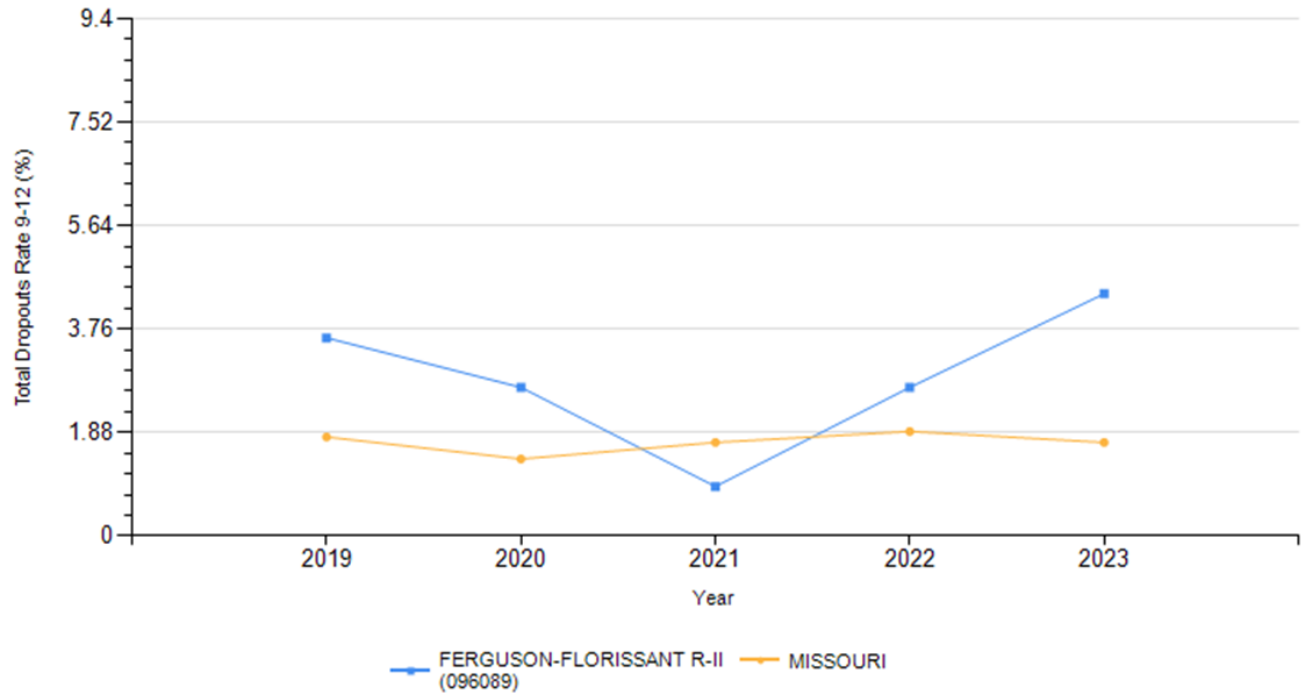




FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Annual Dropout Rate

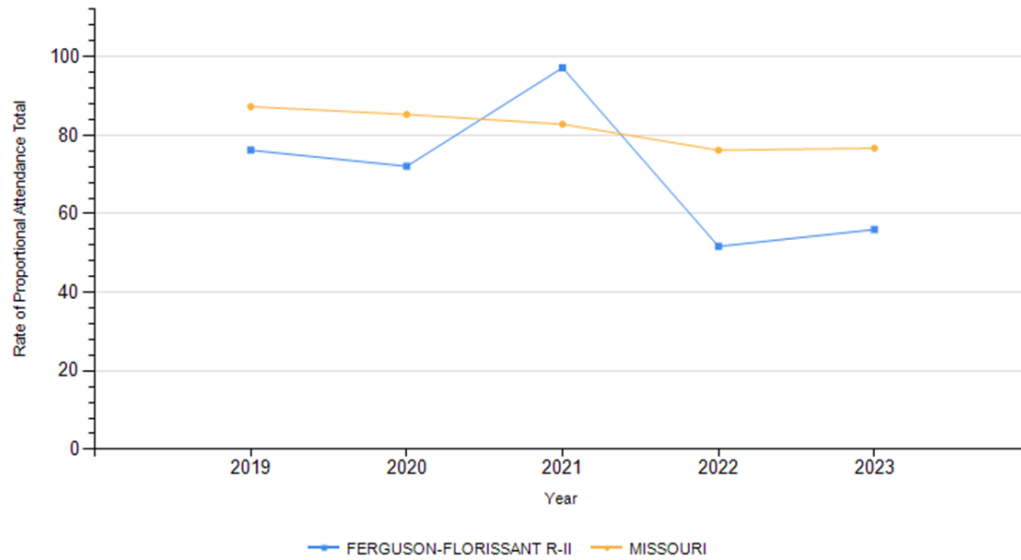




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

District Proportional Attendance Rate



MISSOURI (500500)	2019	2020	2021	2022	2023
Total Attendance Rate	87.3%	85.3%	82.8%	76.2%	76.7%
Attendance Rate American Indian/Alaskan Native	83.2%	80.5%	78.8%	71.1%	71.8%
Attendance Rate Asian	93.3%	92.0%	91.1%	85.7%	84.6%
Attendance Rate Black	78.1%	76.5%	74.4%	58.5%	60.0%
Attendance Rate Hawaiian/Pacific Islander	80.9%	78.2%	71.7%	61.3%	64.9%
Attendance Rate Hispanic	86.2%	84.0%	80.4%	71.0%	71.5%
Attendance Rate Multiracial	85.0%	83.0%	81.6%	73.1%	73.4%
Attendance Rate White	89.4%	87.4%	84.7%	80.7%	81.0%
Attendance Rate Female	87.3%	85.3%	82.7%	76.0%	76.3%
Attendance Rate Male	87.2%	85.3%	82.8%	76.5%	77.0%
Attendance Rate K-8	88.9%	86.9%	84.8%	78.0%	78.4%
Attendance Rate 9-12	83.4%	81.5%	78.0%	72.1%	72.8%

FERGUSON-FLOISSANT R-II (096089)	2019	2020	2021	2022	2023
Total Attendance Rate	76.2%	72.1%	97.2%	51.7%	56.0%
Attendance Rate American Indian/Alaskan Native	*	90.6%	100.0%	40.7%	54.1%
Attendance Rate Asian	81.0%	82.9%	100.0%	64.6%	55.7%
Attendance Rate Black	75.4%	71.2%	97.1%	50.1%	55.0%
Attendance Rate Hawaiian/Pacific Islander	*	65.0%	100.0%	44.5%	71.0%
Attendance Rate Hispanic	80.0%	76.0%	97.4%	55.8%	57.3%
Attendance Rate Multiracial	77.6%	72.9%	98.2%	53.6%	58.9%
Attendance Rate White	81.0%	78.5%	97.6%	67.8%	66.5%
Attendance Rate Female	76.5%	73.3%	97.7%	53.0%	58.2%
Attendance Rate Male	75.9%	71.0%	96.8%	50.4%	53.9%
Attendance Rate K-8	80.8%	75.6%	98.6%	55.5%	59.9%
Attendance Rate 9-12	63.7%	63.2%	93.7%	42.2%	46.8%

* - Indicates the number/percent has been suppressed due to a potential small sample size



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Per Pupil District & Building Level Expenditures Report

District		A. Membership *	B. District Level Per-Pupil Federal	C. District Level Per-Pupil State/Local	D. District Level Per-Pupil Total (Sum of B+C)
FERGUSON-FLORISSANT R-II		8,945.72	\$529	\$13,870	\$14,399

Buildings (PK only buildings are excluded.)	Grade Span	A. Membership *	B. Building Level Per-Pupil Federal	C. Building Level Per-Pupil State/Local	D. Building Level Per-Pupil Total (Sum of B+C)	E. Building Share of Central Per-Pupil Federal	F. Building Share of Central Per-Pupil State/Local	G. Building Share of Central Per-Pupil Total (Sum of E+F)	H. Total Expenditures Per-Pupil (Sum of D+G)
MCCLUER HIGH (1050)	09 - 12	1,153.81	\$446	\$9,087	\$9,533	\$48	\$4,374	\$4,422	\$13,955
STEAM ACADEMY AT MSB HIGH	09 - 12	437.50	\$790	\$11,128	\$11,918	\$48	\$4,374	\$4,422	\$16,341
MCCLUER NORTH HIGH (1070)	09 - 12	1,123.90	\$474	\$8,945	\$9,419	\$48	\$4,374	\$4,422	\$13,841
THE INNOVATION SCHOOL AT CV	09 - 12	144.42	\$2,233	\$19,859	\$22,092	\$48	\$4,374	\$4,422	\$26,514
STEAM ACADEMY MIDDLE	06 - 08	249.00	\$673	\$9,245	\$9,918	\$48	\$4,374	\$4,422	\$14,340
CROSS KEYS MIDDLE (3030)	07 - 08	637.00	\$607	\$10,022	\$10,629	\$48	\$4,374	\$4,422	\$15,051
FERGUSON MIDDLE (3050)	07 - 08	624.50	\$689	\$6,428	\$7,117	\$48	\$4,374	\$4,422	\$11,539
BERMUDA ELEMENTARY (4020)	PK - 02	170.50	\$668	\$19,734	\$20,403	\$48	\$4,374	\$4,422	\$24,825
BERKELEY ELEMENTARY SCHOOL	03 - 05	367.13	\$433	\$9,325	\$9,758	\$48	\$4,374	\$4,422	\$14,180
CENTRAL ELEMENTARY (4040)	PK - 02	234.50	\$207	\$9,485	\$9,692	\$48	\$4,374	\$4,422	\$14,114
COMBS ELEMENTARY (4060)	03 - 05	313.04	\$210	\$8,386	\$8,596	\$48	\$4,374	\$4,422	\$13,018
COMMONS LANE ELEMENTARY	PK - 02	349.39	\$372	\$8,591	\$8,964	\$48	\$4,374	\$4,422	\$13,386
DUCHESNE ELEMENTARY (4140)	PK - 02	287.13	\$62	\$12,182	\$12,245	\$48	\$4,374	\$4,422	\$16,667
GRIFFITH ELEMENTARY (4160)	03 - 05	313.52	\$368	\$8,949	\$9,317	\$48	\$4,374	\$4,422	\$13,739
HALLS FERRY ELEMENTARY	03 - 05	373.39	\$332	\$7,492	\$7,823	\$48	\$4,374	\$4,422	\$12,245
HOLMAN ELEMENTARY (4190)	PK - 02	216.00	\$587	\$10,504	\$11,091	\$48	\$4,374	\$4,422	\$15,513
LEE HAMILTON ELEMENTARY	03 - 05	281.52	\$301	\$7,980	\$8,281	\$48	\$4,374	\$4,422	\$12,703
JOHNSON WABASH 6TH GRADE	06 - 06	336.00	\$356	\$8,570	\$8,927	\$48	\$4,374	\$4,422	\$13,349
PARKER ROAD ELEMENTARY	PK - 02	342.50	\$278	\$9,629	\$9,907	\$48	\$4,374	\$4,422	\$14,329
ROBINWOOD ELEMENTARY	03 - 05	315.39	\$497	\$8,748	\$9,245	\$48	\$4,374	\$4,422	\$13,667
WALNUT GROVE ELEM. (4320)	PK - 02	355.58	\$404	\$9,669	\$10,073	\$48	\$4,374	\$4,422	\$14,495
WEDGWOOD 6TH GRADE CENTER	06 - 06	320.00	\$312	\$10,457	\$10,770	\$48	\$4,374	\$4,422	\$15,192

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

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

2024-2025 Board Approved Calendar

Ferguson-Florissant School District 2024-2025 Calendar

JULY							AUGUST							SEPTEMBER						
S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST
	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28
28	29	30	31				25	26	27	28	29	30	31	29	30					
			1	22	0	0				0	22	17	10				1	20	20	18
4 Independence Day-District Closed							1-2, 5-6 New Teacher Orientation, 7-9, 13, 15 O-Week, 12 Teacher Work/Record Day, 14 District PD Day, 16 Teacher Non-Contract Day							2 Labor Day-District Closed, 3 Building PD Day, 30 District PD Day						
OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST
		1	2	3	4	5						1	2	1	2	3	4	5	6	7
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
13	14	15	(16)	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	(20)	21
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				
			0	23	23	21				2	19	19	15				7	15	15	15
16 End 1st Qtr, 28-30 Parent/Teacher Conferences, 30 Full Day Conferences/Teacher Work/Record Day, 31 Teacher Exchange Day							1 Wellness Day-District Closed, 4 Building PD Day, 5 Election Day, Teacher Work/Record Day, 27 Wellness Day-District Closed, 28-29 Thanksgiving Break-District Closed							18-19 M/H Half Day Students/ Teacher Record Day, 20 End 2nd Qtr, 20 E/M/H Half Day Students/ Teacher Record Day, 23-31 Winter Break-District Closed						
JANUARY							FEBRUARY							MARCH						
S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST
			1	2	3	4							1							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	(12)	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29
			4	19	19	18				1	19	19	18	30	31		5	16	16	15
1-3 Winter Break-District Closed, 20 Martin Luther King Jr. Day-District Closed, 21 District PD Day							14 Teacher Work/Record Day, 17 Presidents' Day-District Closed							12 End 3rd Qtr, 17-21 Spring Break-District Closed, 31 District PD Day						
APRIL							MAY							JUNE						
S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST	S	M	T	W	TH	F	ST
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21
20	21	22	23	24	25	26	18	19	20	21	22	(23)	24	22	23	24	25	26	27	28
27	28	29	30				25	26	27	28	29	30	31	29	30					
			0	22	22	20				1	21	17	17				1	20	0	0
1 Election Day, Teacher Work/Record Day, 21 Wellness Day-District Closed							21-22 M/H Half Day Students/ Teacher Record Day, 23 End 4th Qtr, 23 E/M/H Half Day Students/ Teacher Record Day, 26 Memorial Day-District Closed							19 Juneteenth Holiday-District Closed						
Holidays	New Teacher Orientation No Student Attendance District Open	Teacher O-Week No Student Attendance District Open	Teacher Work/Record Day No Student Attendance District Open	District PD Day No Student Attendance District Open	Teacher Non-Contract Day No Student Attendance District Open	Building PD Day No Student Attendance District Open	Teacher Exchange Day No Student Attendance District Open	Wellness Day No Student Attendance District Closed	Election Day, Teacher Work/Record Day No Student Attendance District Open	Mid, High Only Half Day Student Attendance Half Teacher Record Day	Elem, Mid, High Half Day Student Attendance Half Teacher Record Day									
23	12 Month Staff Days										Proposed Snow Makeup Days: April 21, May 27, 28, 29, 30, June 2									
187	Teacher Days										PK-5 Hours: 1078.5 - Secondary Hours: 1068									
167	Student Days										Official Calendar - BOE Approved: Draft 4-30-2024									



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

2024-2025 Board Approved Student Academic Calendar



FERGUSON-FLORISSANT SCHOOL DISTRICT

2024-2025 Student Academic Calendar

AUGUST 2024

S	M	T	W	TH	F	ST
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER 2024

S	M	T	W	TH	F	ST
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER 2024

S	M	T	W	TH	F	ST
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	(16)	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER 2024

S	M	T	W	TH	F	ST
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER 2024

S	M	T	W	TH	F	ST
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	(20)	21
22	23	24	25	26	27	28
29	30	31				

August
19 First Day of School

September
2 Labor Day-District Closed
3 No Student Attendance
30 No Student Attendance

October
16 End of First Quarter
28-29 Afternoon/Evening Parent/Teacher Conferences
30 No Student Attendance, Full Day Parent/Teacher Conferences
31 No Student Attendance

November
1 No Student Attendance, Wellness Day-District Closed
4 No Student Attendance
5 No Student Attendance, Election Day
27 No Student Attendance, Wellness Day-District Closed
28-29 Thanksgiving Break-District Closed

December
18-20 6th Grade Center, Middle, High Testing Half Day Student Attendance
20 PK-2, 3-5 Half Day Student Attendance
20 End of Second Quarter
23-31 Winter Break-District Closed

January
1-3 Winter Break-District Closed
6 School Resumes
20 Martin Luther King Jr. Day-District Closed
21 No Student Attendance

February
14 No Student Attendance
17 Presidents' Day-District Closed

March
12 End of Third Quarter
17-21 Spring Break-District Closed
31 No Student Attendance

April
1 No Student Attendance, Election Day
21 No Student Attendance, Wellness Day-District Closed

May
21-23 6th Grade Center, Middle, High Half Day Student Attendance
23 PK-2, 3-5 Half Day Student Attendance
23 End of Fourth Quarter
23 Last Day of School
26 Memorial Day-District Closed

JANUARY 2025

S	M	T	W	TH	F	ST
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY 2025

S	M	T	W	TH	F	ST
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH 2025

S	M	T	W	TH	F	ST
						1
2	3	4	5	6	7	8
9	10	11	(12)	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2025

S	M	T	W	TH	F	ST
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2025

S	M	T	W	TH	F	ST
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	(23)	24
25	26	27	28	29	30	31

Student Attendance, Semester Begins/Ends
Student Attendance
No Student Attendance, District Closed
No Student Attendance, District Open

Proposed Snow Makeup Days: April 21, May 27, 28, 29, 30, June 2
PK-5 Hours: 1078.5 - Secondary Hours: 1068
Based on Official Calendar BOE Approved: Draft 4-30-2024



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Staff Climate Survey

Personnel; results are based on a 4-Point Scale





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Parent Survey

Family; results are based on a 4-Point Scale

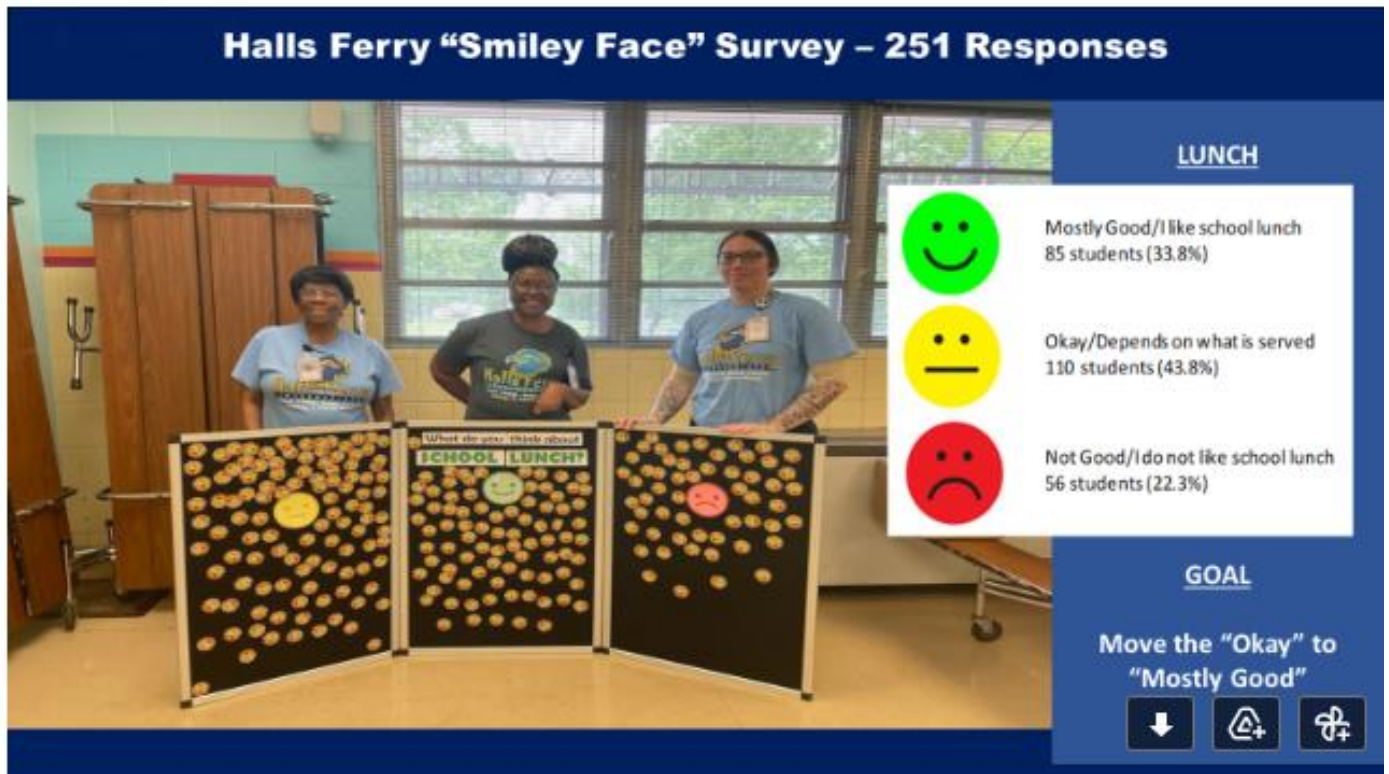




FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Student Survey





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

LET'S TALK! A New Customer Service Communication Tool





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms

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

21st Century Learning: A fundamental change to the delivery of instruction to ensure students are taught the skills related to college and career readiness.

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

A+: The A+ Schools Program was created as an incentive for improving Missouri's high schools. The primary goal of the A+ Schools Program is to ensure that all students who graduate from Missouri high schools are well prepared to pursue advanced education and employment.

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

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

Accreditation: K-12 school districts in Missouri are rated by the state based on their performance on the state's standardized tests, whether the district is making Adequate Yearly Progress under No Child Left Behind, and whether the district meets various standards for providing students with adequate resources.

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

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

ACT (American College Test): A college admissions and placement test with sections testing English, Mathematics, Reading, and Science.

ADA: See Average Daily Attendance.

Adequate Yearly Progress (AYP): As required by No Child Left behind, an indication if the school: receives federal Title I funding; achieved Adequate Yearly Progress (AYP) in the previous year; and if the school has been identified as "in school improvement" or other special status. In 2013 with the Department's NCLB waiver this measure was changed to ESEA-Annual Measurable Objective.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

Advanced Placement (AP): A program in the United States and Canada created by the College Board which offers college-level curricula and examinations to high school students. American colleges and universities may grant placement and course credit to students who obtain high scores on the examinations.

AESOP: An absence and time tracking solution for K-12 education maintained by Frontline.

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

American College Test (ACT): A college admissions and placement test with sections testing English, Mathematics, Reading, and Science.

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

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

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

AP (Advanced Placement): A program in the United States and Canada created by the College Board which offers college-level curricula and examinations to high school students. American colleges and universities may grant placement and course credit to students who obtain high scores on the examinations.

Applitrack: The Human Resource application module through the District's financial and human resource software that allows end-users to manage job postings and job applicants.

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

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

AYP: See Adequate Yearly Progress.

Balanced Literacy: A curricular methodology that integrates various modalities of literacy instruction. Assessment-based planning is at the core of this model. The balanced literacy approach is characterized by explicit skill instruction and the use of authentic texts. Through various modalities, the teacher implements a well-planned comprehensive literacy program that reflects a gradual release of control, whereby responsibility is gradually shifted from the teacher to the students.

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

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

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

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

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

BYOD: Refers to the initiative of Bring Your Own Device (BYOD) where students may bring their own electronic devices to aid in the delivery of instruction.

CANVAS: A course management system that supports online learning and teaching. It allows professors to post grades, information, and assignments online.

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

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

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

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

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

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

CFMP: Comprehensive Facilities Master Plan.

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

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

COBRA -Retirees Fund: This fund accounts for the premiums paid by retirees and individuals eligible for extended medical insurance coverage through the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA). The COBRA gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Cohort survival: An enrollment projection method that measures the rate of the number of students enrolling in a grade this year to the number of students that were in the earlier grade the previous year.

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

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

Coronavirus: A type of common virus that infects humans, typically leading to an upper respiratory infection (URI). Refer to COVID-19.

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

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

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

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

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

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

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

District Professional Development Committee: The District Professional Development Committee (DPDC) was established by the District to ensure that quality professional development programs are implemented and that the District expends the required professional development funds as required by State law.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

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

ECSE: Early Childhood Special Education which serves students with disabilities pre-kindergarten.

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

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

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

English as a Second Language (ESOL): English for Speakers of Other Languages, a teaching program used for students whose native language is not English. Also used to describe students in the program.

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

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

EOC (End of Course): An assessment conducted in many states of the US by the State Board of Education. Missouri's suite of available End-of-Course assessments includes: English I, English II, Algebra I, Algebra II, Geometry, American History, Government, Biology and Physical Science.

Equipment: Items that are electrical or mechanical in nature or furniture and 1) have a useful life of a least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

is a small percent of the item's cost; 4) exceeds \$1,000 per unit (local board may establish a cost threshold of less than \$1,000).

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

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

ESSER: See Elementary and Secondary School Emergency Relief Fund.

ESY: Refers to Extended School Year which is the summer school component for students with disabilities.

Executive Cabinet: The chief officers of the District including the Superintendent.

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

FACS (Family and Consumer Sciences): The field of study that deals with the economics and management of the home and community. Experiences are provided in all areas of the curriculum to strengthen family life and to prepare students for the multiple roles of family member, wage earner, community member, and related careers.

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

FF&E: Furniture, Fixtures, and Equipment that are purchased through the Director of Purchased Services and Enrollment.

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

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

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

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

Four-Year Graduation Rate: The four-year adjusted cohort graduation rate is the number of students who graduate in four (4) years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class rounded to the tenth. From the beginning of 9th grade, students who are entering that grade for the first time form a cohort that is subsequently “adjusted” by adding any students who transfer into the cohort later during the 9th grade and the next three (3) years and subtracting any students who transfer out, emigrate to another country, or die during that same period.

Free and Reduced Price Lunch: A federally assisted meal program operating in public and nonprofit private schools and residential child care institutions through the United States Department of Agriculture that provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

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

Frontline: A solution for K-12 human capital, business operations and special education management offering support for applicant tracking to onboarding to benefits administration to compensation and position management.

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

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

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

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

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

GEER: See Governor's Emergency Education Relief fund.

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

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

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

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

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

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

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

High Quality Professional Development (HQPD): High Quality Professional Development; type of professional development for teachers in public school districts, defined in Title IX, Section 9101 (34) of federal No Child Left Behind Act (NCLB), that is aligned with goals of school district's CCIP, is sustained and ongoing, and is focused on higher student achievement levels.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

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

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

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

HUDL: A video program for coaches to use to breakdown film associated with activities by uploading the film to HUDL. Coaches have discretion on how the program is used to benefit the programs. In addition, players have access to this account by email and they can watch film online at any time.

HVAC: Heating, Ventilation and Air Conditioning.

IEP: Individualized Education Program. Written document developed for each identified, eligible student with disabilities which includes: present level of performance; goals and objectives; criteria for measuring achievement; amount and type of special education and participation in regular education; dates of initiation and duration of services; and signatures of IEP team participants.

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

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

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

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

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Glossary of Terms (continued)

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

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

ISS: The In-School Suspension (ISS) Program is designed to minimize the need for out-of-school suspensions. It is intended to provide constructive and positive learning experiences for students who have violated the Student Code of Conduct and, therefore, have been assigned ISS as part of a disciplinary process.

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

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

LEA: See Local Education Agency.

LEP: Limited English Proficiency, used to describe students who have not yet fully mastered the English language.

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

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

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

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



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

Glossary of Terms (continued)

Lucy Calkins: An author of a Units of Study program that aims to prepare students for any reading and writing task they will face and to turn kids into life-long, confident readers and writers who display agency and independence.

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

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

METC: The Midwest Educational Technology Conference is an annual conference with a focus on education technologies.

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

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

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

Missouri State High School Activities Association (MSHSAA): The Missouri State High School Activities Association (MSHSAA) is the governing body for high school activities throughout the state of Missouri. Approximately 580 high schools are members of MSHSAA.

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

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

MSBA: Missouri School Boards Association.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Glossary of Terms (continued)

MSIP Cycle 5: The Missouri School Improvement Program (MSIP) 5 works to prepare every child for success in school and life. MSIP 5 is the state's school accountability system for reviewing and accrediting public school districts in Missouri. MSIP began in 1990.

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

National Board Certification: Now referred to as The **National Board for Professional Teaching Standards** (NBPTS) Founded in 1987, this national organization is dedicated to promoting excellence in education. The NBPTS improves teaching and student learning by enhancing overall educator effectiveness and recognizing and rewarding highly accomplished educators who meet high and rigorous standards. NBPTS develops and maintains advanced standards for educators and offers a national, voluntary assessment, National Board Certification, based on the NBPTS Standards .(Wikipedia, June 15, 2011).

NCLB: No Child Left Behind Act of 2001 (NCLB) is a United States Act of Congress which reauthorized the Elementary and Secondary Education Act requiring states to develop assessments in basic skills and give these assessments to all students at select grade levels.

Normandy Schools Collaborative (NSC): The Missouri Board of Education voted to end the Normandy School District on June 30, 2014 when it lost state accreditation for poor academic performance. An appointed board replaced the elected board, and the district became a new entity called the "Normandy Schools Collaborative." The state has direct oversight of the schools.

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

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

OSS: Out of School Suspension.

PALS: See Senior PALS.

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

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



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Glossary of Terms (continued)

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

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

PLC: See Professional Learning Community.

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

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

Professional Learning Community (PLC): Professional Learning Community (PLC) is a model for school improvement where administrators and school staff are united in their commitment to student learning. They share a vision, work and learn collaboratively, visit and review other classrooms, and participate in decision making. Through participation in PLCs, teachers enhance their leadership capacity as they work as members of ongoing, high-performing, collaborative teams that focus on improving student learning.

Project Lead the Way (PLTW): Project Lead the Way is a United States based nonprofit organization and the nation's leading provider of science, technology, engineering, and math (STEM) education programs. PLTW offers a rigorous curriculum that allows students to apply what they are learning in math and science classes to real-life engineering and technology projects.

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

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Glossary of Terms (continued)

Qualified School Construction Bonds (QSCB): QSCBs were created by the American Recovery and Reinvestment Act of 2009. These bonds are marketed as other bonds with buyers obtaining interest on the bonds purchases. However, the federal government reimburses to the issuer of the bond the interest to be paid. QSCB bond proceeds may be used to finance new construction, rehabilitation, repair of public school facilities and the acquisition of land on which a public school facility will be constructed.

Read 180: READ 180 is a comprehensive system of curriculum, instruction, assessment, and professional development proven to raise reading achievement for struggling readers in grades 4—12+. Designed for any student reading two or more years below grade level, READ 180 leverages adaptive technology to individualize instruction for students and provide powerful data for differentiation to teachers.

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

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

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

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

RTI: See Response to Intervention.

SAT: See State Adequacy Target.

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

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

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



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Glossary of Terms (continued)

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

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

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

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

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

Special Teachers: Teachers that teach subjects outside of the core departments. Included are PE, FACS, IT, Business, Art, Music, etc.

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

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

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

STEM: Refers to science, technology, engineering, and math (STEM) education programs.

Student Activity Fund: The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare,



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Glossary of Terms (continued)

education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Summer School: The school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

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

System 44: A proven foundational reading and phonics intervention technology program for our most challenged readers in Grades 3–12+. System 44 helps students master the foundational reading skills required for success with the Common Core through explicit instruction in comprehension and writing and a personalized learning progression driven by technology.

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

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

ThoughtExchange: A tool to gather feedback from our community.

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

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

Title II: Federal funding to improve student achievement consistent with Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders;; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders.



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Glossary of Terms (continued)

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

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

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

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

Tuition Based Fund: This fund is used to separate the services provided by the District that are tuition-based. Currently, the District has two self-supporting District programs that are tuition-based - the Early Childhood Development Program and the before and after school care of children (Vacation Station) program.

Virtualization: A technology strategy that allows a one-to-many relationship for providing services.

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

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



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Appendix A

Acronyms

ACA: Affordable Care Act

ACT: American College Test

ADA: Average Daily Attendance

AIP: Alternative Intervention Program

AP: Advanced Placement

APR: Academic Progress Rate

ASBR: Annual Secretary of the Board Report

ASSET: Accrediting Social Services Experience and Training

AYP: Adequate Yearly Progress

BABs: Build America Bonds

BYOD: Bring Your Own Device

CARES: Coronavirus Aid, Relief, and Economic Security

CAP: Credit Assistance Program

CAPS: Center for Advanced Professional Studies

CBA: Collective Bargaining Agreement

CFMP: Comprehensive Facilities Master Plan

CITW: Classroom Instruction That Works

COBRA: Consolidated Omnibus Budget Reconciliation Act

CPI: Consumer Price Index

CPM: College Preparatory Mathematics

CTF: Classroom Trust Fund

DDRB: Developmental Disabilities Resource Board

DESE: Department of Elementary and Secondary Education

DPDC: District Professional Development Committee

DVM: Dollar Value Modifier

EBD: Engineering by Design



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Acronyms (continued)

ECSE:	Early Childhood Special Education
ELA:	English Language Arts
ELL:	English Language Learners
EOC:	End of Course
ERP:	Enterprise Resource Planner
ESEA:	Elementary and Secondary Education Act
ESOL:	English for Speakers of Other Languages
ESSA:	Every Student Succeeds Act
ESSER:	Elementary and Secondary School Emergency Relief Fund
ESY:	Extended School Year
FACS:	Family and Consumer Sciences
FF&E:	Furniture, Fixtures, and Equipment
FFSD:	Ferguson-Florissant School District
FIT:	Financial Institution Tax
FRL:	Free and Reduced Lunch
FTE:	Full-Time Equivalent
GEER:	Governor's Emergency Education Relief fund
GED:	General Equivalency Diploma
GEER:	Governor's Emergency Education Relief
GPA:	Grade Point Average
HQPD:	High Quality Professional Development
HVAC:	Heating, Ventilation and Air Conditioning
IEP:	Individualized Education Program
IDEA:	Individuals with Disabilities Education Act
IWS:	Internet Web Specialists
ISS:	In-School Suspension
IBD:	Item Benchmark Data
K-12:	Grades Kindergarten through 12 th grade



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Acronyms (continued)

LEA: Local Education Agency
LEP: Limited English Proficiency
LLI: Leveled Literacy Intervention
MAP: Missouri Assessment Program
MAP-A: Missouri Assessment Program-Alternative
METC: Midwest Educational Technology Conference
MoASSP: Missouri Association of Secondary School Principals
MPI: MAP Performance Index
MSBA: Missouri School Boards Association
MSHSAA: Missouri State High School Activities Association
MSIP: Missouri School Improvement Program
MUSIC: Missouri United School Insurance Council
NBC: National Board Certification
NBPTS: National Board for Professional Teaching Standards
NCLB: No Child Left Behind.
NSC: Normandy Schools Collaborative
OSS: Out of School Suspension
PAT: Parents as Teachers
PBIS: Positive Behavior Intervention Support
PD: Professional Development
PLC: Professional Learning Community
PLTW: Project Lead the Way
PROBE: Students with Exceptional Gifted Abilities
PTO: Parent Teacher Organization
QSCB: Qualified School Construction Bonds
RTI: Response to Intervention
SA/A: Strongly Agree / Agree
SARRU: State Assessed Railroad and Utilities



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Acronyms (continued)

SASSP: St. Louis Association of Secondary School Principals

SAT: State Adequacy Target.

SB287: Senate Bill 287

SIP: School Improvement Plan

SLP: Speech-language pathologists

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

SPED: Special Education

SRO: School Resource Officer

STEM: Science, Technology, Engineering, and Math

UMB: United Missouri Bank

WADA: Weighted Average Daily Attendance



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Appendix B

Major Object Code Definitions

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

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

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

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

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

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



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Appendix C

Major Function Code Definitions

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

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

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

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

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



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2024-25 ANNUAL BUDGET

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