



Ferguson-Florissant R-II School District 2025-26 Annual Budget



Preliminary Version

Last updated 06/25/25





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EXECUTIVE SUMMARY



District Budget Book Cover



**FERGUSON-FLORISSANT
SCHOOL DISTRICT**

2025 - 2026 Budget



www.Fergflor.org - 8855 Dunn Rd. Hazelwood, MO, 63042





The Ferguson-Florissant School District Annual Budget

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 2025-26 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 FY26 budget. This budget document includes a budget message, estimated revenues and proposed expenditures for the budget year, a schedule detailing the debt of the school district, and a general budget summary.

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 FY26 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 2025-2026 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.

About our District

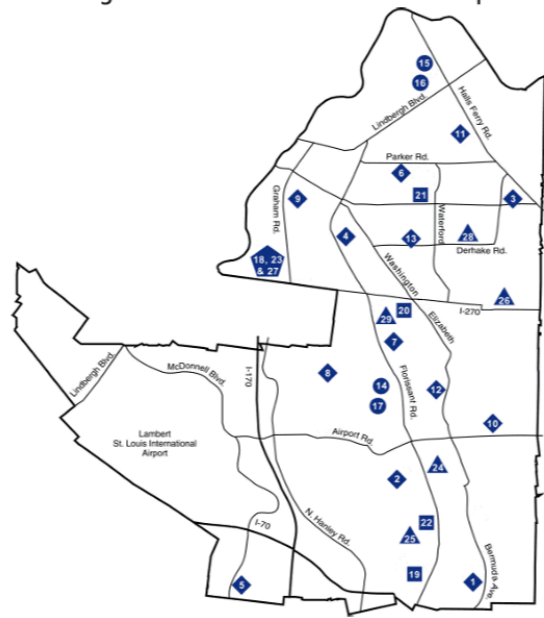
Ferguson-Florissant School District

The Ferguson-Florissant School District, located in suburban St. Louis, serves 8,778 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 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-Florissant School District Map



Annual Budget Message

The Ferguson-Florissant School District FY2025-26 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 money at the end of the fiscal year to cashflow it from July 1 until December before it begins to receive its property tax revenues. The District is planning for the 2025-2026 to be one where the fund balance reaches one of its lowest levels ever. In fact, the district will have to borrow monies through Tax Anticipation Notes (TAN's) to help with cash flow needs. The district will have to pursue an operating tax levy increase to bring in additional revenues through the tax levy.

The factors that were considered for local revenues are current and delinquent taxes, proposition C and M&M taxes. The average 5 year collection rate of 85% for property taxes in the school district continues to be a concern and have an impact on the budget. Prop C is based on a 1% statewide sales tax and redistributed back to school districts based on their prior year WADA (Weighted Average Daily Attendance). This upcoming year it will be based on a 90% from prior year WADA (Weighted Average Daily Attendance) and 10% prior year WAM (Weighted Average Membership). We have used the DESE recommendation of \$1,513 per WADA/WAM in the upcoming year's budget. M&M taxes are from merchants and manufacturers who operate within the boundaries of the school district. Missouri SB 190, the Senior Tax Freeze, will have a very nominal impact on the district's budget, roughly \$200K. In essence, the senior tax freeze would lower the collection rate in the district by a quarter of a percent. There was an increase of \$4.5M in the Basic Formula projected for FY26 due to the change in the formula calculation that goes into effect-90% WADA (Weighted Average Daily Attendance) and 10% WAM (Weighted Average Membership). The FY26 budget contains no ESSER dollars which has been a major part of the district's budget the past several years. This explains the major difference in federal revenues as compared to previous years. Anticipated enrollment numbers are 8,778 and staffing numbers are 1,424. Salary increases are due to negotiations with our teacher's union. Benefit estimates show an increase due to the rising cost of insurance (medical, dental, vision) and worker's compensation. The FY26 budget shows significant reductions in the Capital Expenditures due to the deferment of capital projects for future years. The district instituted several budget reduction measures in order to address the revenue declines for next fiscal year. These include, but are not limited to, the elimination of several administrative positions, the elimination of the attendance secretary and dean of student positions, the merger of STEAM Middle and High Schools, the closing of Innovation School and Vogt, and the consolidation of transportation routes district wide. These cost reduction measures add to roughly \$4.2M.

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.

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 8,778 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. Joycelyn Pugh-Walker & Mr. Brent Mitchell
Co-Acting Superintendents of Schools

Dr. Lavon Singleton
Assistant Supt for Business Services/CFO



Mission, Vision, and Values

Our Mission

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.

Our Vision

The vision of the Ferguson-Florissant School District is for all learners to graduate believing that anything is possible and prepared to realize those possibilities.



We are FergFlor!



Mission, Vision, Values Visual

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 on the right and bottom.

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

Core Values



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.



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:



Budget Calendar

Date	Description
August	The Preliminary ASBR will be presented to the Board. In addition, the Board will be presented with the preliminary ending fund balances for the previous fiscal year.
September	Review Strategic Plan and CSIP goals progress. Facilities Strategic Planning review. Set the tax rate.
November	Review enrollment projections by building and grade. Bring a revised budget to the Board.
December	The budget planning manual is updated and the 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, including a complete review of the current year and next year. This could include another revised budget.
May	Work sessions are held with the Board of Education regarding budget as needed.
June	The budget is presented for first reading at the first BOE meeting. The Budget is adopted by the Board of Education at the second BOE meeting prior to June 30 as required by State Statute.



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 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

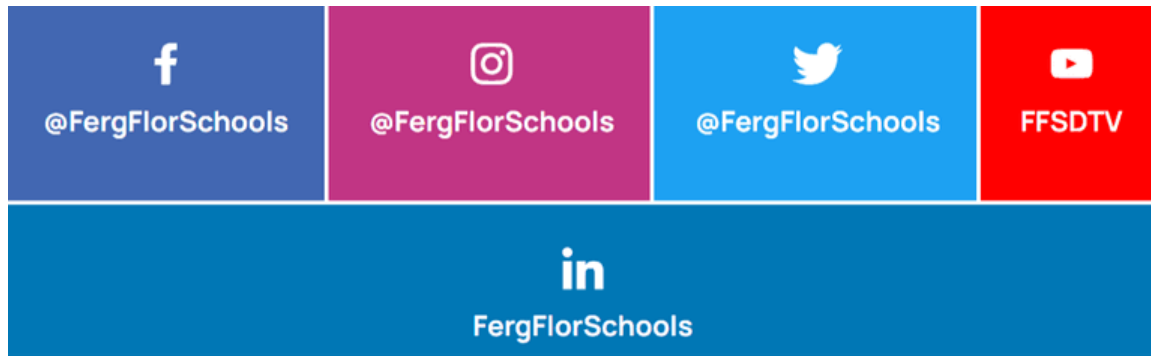
The annual budget adopted by the Board of Education shall be considered a controlled spending plan for the ensuing year which authorizes the Superintendent to make expenditure commitments in accordance with the policies of the Board of Education and state law. At the time of its adoption by the Board 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 School District Social Media



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 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 [↗](#)

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.



Revenues and Expenditures - All Funds

Total revenue for FY2025-26 is projected to be \$151,848,828. The chart below shows the distribution of the FY26 budgeted revenues and expenditures by source and budgeted expenditures of \$157,284,055 by object. There are many factors between all of the funds that are reflecting an All Funds deficit of \$5,435,227 and will be discussed throughout the budget document. The beginning fund balance for FY2025-2026 is what is projected to be the fund balance at June 30, 2025.

FY26 Preliminary Budget- ALL FUNDS

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Final Amended Budget 5/28/25	2025-2026 Preliminary Budget	Difference btw 2024-2025 Amended vs. 2025-2026 Preliminary Budget
Revenue								
5100	Local	\$ 80,073,510	\$ 86,186,729	\$ 93,165,282	\$ 95,989,890	\$93,695,746	\$90,824,347	\$ 2,871,399
5200	County	\$ 1,508,434	\$ 1,663,566	\$ 1,522,664	\$ 1,725,000	\$1,554,358	\$1,538,511	\$ 15,847
5300	State	\$ 34,871,584	\$ 42,630,829	\$ 38,497,772	\$ 41,509,744	\$44,252,885	\$45,015,027	\$ (762,142)
5400	Federal	\$ 30,970,891	\$ 25,076,324	\$ 25,847,784	\$ 19,306,908	\$16,839,634	\$14,270,943	\$ 2,568,691
5500-5800	Other	\$ 4,205	\$ 7,425,899	\$ 1,454,961	\$ 200,000	\$226,154	\$200,000	\$ 26,154
	Revenue Total	\$ 147,428,624	\$ 162,983,348	\$ 160,488,463	\$ 158,731,542	\$ 156,568,777	\$ 151,848,828	\$ 4,719,949
Expenditures								
6100	Salaries	\$ 86,239,245	\$ 86,561,637	\$ 88,464,383	\$ 86,926,532	\$ 91,825,613	\$90,547,278	\$ 1,278,335
6200	Benefits	\$ 27,612,808	\$ 27,493,617	\$ 28,557,715	\$ 29,037,937	\$ 31,414,967	\$31,569,004	\$ (154,037)
6300	Purchased Services	\$ 12,237,071	\$ 14,385,215	\$ 18,915,040	\$ 18,316,282	\$ 22,122,461	\$17,849,430	\$ 4,273,031
6400	General Supplies	\$ 11,716,865	\$ 11,104,493	\$ 10,754,434	\$ 10,566,608	\$ 8,584,438	\$8,504,489	\$ 79,949
6500	Capital Outlay	\$ 6,927,316	\$ 10,104,049	\$ 10,437,299	\$ 7,362,182	\$ 9,066,654	\$5,070,500	\$ 3,996,154
6600	Other	\$ 3,453,057	\$ 10,688,985	\$ 4,659,248	\$ 4,731,105	\$ 4,949,585	\$3,743,354	\$ 1,206,231
	Expenditure Total	\$ 148,186,363	\$ 160,337,997	\$ 161,788,119	\$ 156,940,646	\$167,963,718	\$157,284,055	\$10,679,663.00
Yearly Increase (Decrease)		\$ (757,739)	\$ 2,645,351	\$ (1,299,656)	\$ 1,790,896	\$ (11,394,941)	\$ (5,435,227)	\$ (5,959,714)
Fund Balance - July 1		\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$27,525,954	\$ 16,131,013	\$ 11,394,941
Fund Balance - June 30		\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$ 29,316,850	\$ 16,131,013	\$ 10,695,786	\$ 5,435,227
Fund Balance Percentage (overall)					18.68%	9.60%	6.80%	
Fund Balance Percentage (unrestricted)						6.80%	2.06%	



Revenues and Expenditures - Operating Funds

FY26 Preliminary Budget by Fund

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Final Amended Budget 5/28/25	2025-2026 Fund 11 Preliminary Budget	2025-2026 Fund 20 Preliminary Budget	2025-2026 Total Operating (Fund 11 + Fund 20) Preliminary Budget	2025-2026 Fund 30 Preliminary Budget	2025-2026 Fund 40 Preliminary Budget	2025-2026 Preliminary Budget Total All Funds	Difference btw 2024-2025 Amended vs. 2025-2026 Preliminary Budget
Revenue	Title												
5100	Local	\$ 80,073,510	\$ 86,186,729	\$ 93,165,282	\$ 95,989,890	\$93,695,746	\$36,393,285	\$46,667,023	\$83,060,308	\$4,683,387	\$3,080,652	\$90,824,347	\$ (2,871,399)
5200	County	\$ 1,508,434	\$ 1,663,566	\$ 1,522,664	\$ 1,725,000	\$1,554,358	\$670,552	\$751,154	\$1,421,706	\$75,259	\$41,546	\$1,538,511	\$ (15,847)
5300	State	\$ 34,871,584	\$ 42,630,829	\$ 38,497,772	\$ 41,509,744	\$44,252,885	\$26,391,503	\$18,623,524	\$45,015,027	\$0	\$0	\$45,015,027	\$ 762,142
5400	Federal	\$ 30,970,891	\$ 25,076,324	\$ 25,847,784	\$ 19,306,908	\$16,839,634	\$11,032,814	\$3,238,129	\$14,270,943	\$0	\$0	\$14,270,943	\$ (2,568,691)
5500-5800	Other	\$ 4,205	\$ 7,425,899	\$ 1,454,961	\$ 200,000	\$226,154	\$200,000	\$0	\$200,000	\$0	\$0	\$200,000	\$ (26,154)
	Revenue Total	\$ 147,428,624	\$ 162,983,348	\$ 160,488,463	\$ 158,731,542	\$ 156,568,777	\$74,688,154	\$69,279,830	\$143,967,984	\$4,758,646	\$3,122,198	\$151,848,827	\$ (4,719,949)
Expenditures													
6100	Salaries	\$ 86,239,245	\$ 86,561,637	\$ 88,464,383	\$ 86,926,532	\$ 91,825,613	\$34,769,157	\$55,778,121	\$90,547,278	\$0	\$0	\$90,547,278	\$ (1,278,335)
6200	Benefits	\$ 27,612,808	\$ 27,493,617	\$ 28,557,715	\$ 29,037,937	\$ 31,414,967	\$14,430,639	\$17,138,365	\$31,569,004	\$0	\$0	\$31,569,004	\$ 154,037
6300	Purchased Services	\$ 12,237,071	\$ 14,385,215	\$ 18,915,040	\$ 18,316,282	\$ 22,122,461	\$17,099,430	\$750,000	\$17,849,430	\$0	\$0	\$17,849,430	\$ (4,273,031)
6400	General Supplies	\$ 11,716,865	\$ 11,104,493	\$ 10,754,434	\$ 10,566,608	\$ 8,584,438	\$8,504,489	\$0	\$8,504,489	\$0	\$0	\$8,504,489	\$ (79,949)
6500	Capital Outlay	\$ 6,927,316	\$ 10,104,049	\$ 10,437,299	\$ 7,362,182	\$ 9,066,654	\$0	\$0	\$0	\$0	\$5,070,500	\$5,070,500	\$ (3,996,154)
6600	Other	\$ 3,453,057	\$ 10,688,985	\$ 4,659,248	\$ 4,731,105	\$ 4,949,585	\$368,786	\$0	\$368,786	\$3,001,843	\$372,725	\$3,743,354	\$ (1,206,231)
	Expenditure Total	\$ 148,186,363	\$ 160,337,997	\$ 161,788,119	\$ 156,940,646	\$ 167,963,718	\$75,172,501	\$73,666,486	\$148,838,987	\$3,001,843	\$5,443,225	\$157,284,055	\$10,679,663.00
	Yearly Increase (Decrease)	\$ (757,739)	\$ 2,645,351	\$ (1,299,656)	\$ 1,790,896	\$ (11,394,941)	-\$484,347	-\$4,386,656	-\$4,871,003	\$1,756,803	-\$2,321,027	-\$5,435,228	\$ 5,959,713
	Fund Transfers						-2,321,027		-2,321,027			\$0	
	Fund Balance - July 1	\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$27,525,954	\$4,794,121	\$5,469,460	\$10,263,581	\$8,123,077	\$712,715	\$16,131,013	-\$11,394,941
	Fund Balance - June 30	\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$ 29,316,850	\$ 16,131,013	\$1,988,747	\$1,082,804	\$3,071,551	\$9,879,880	\$712,715	\$10,695,785	\$ (5,435,228)
	Fund Balance - June 30 after Transfer						\$1,988,747	\$1,082,804	\$3,071,551	\$9,879,880	\$712,715	\$10,695,785	-\$5,435,228
	Fund Balance Percentage w/ Transfer				18.68%			2.06%		329.13%	13.09%	6.80%	



Revenues and Expenditures - Debt Service Fund

The Ferguson-Florissant School District's normal debt and interest obligations for FY2025-26 total \$3,001,842.26, not including any fees budgeted. These obligations are comprised of \$1,910,000.00 in principal and \$1,090,842.16 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.

FY26 Preliminary Budget by Fund

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Final Amended Budget 5/28/25	2025-2026 Fund 11 Preliminary Budget	2025-2026 Fund 20 Preliminary Budget	2025-2026 Total Operating (Fund 11 + Fund 20) Preliminary Budget	2025-2026 Fund 30 Preliminary Budget	2025-2026 Fund 40 Preliminary Budget	2025-2026 Preliminary Budget Total All Funds	Difference btw 2024-2025 Amended vs. 2025-2026 Preliminary Budget
Revenue													
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5200	County	\$ 1,508,434	\$ 1,663,566	\$ 1,522,664	\$ 1,725,000	\$1,554,358	\$670,552	\$751,154	\$1,421,706	\$75,259	\$41,546	\$1,538,511	\$ (15,847)
5300	State	\$ 34,871,584	\$ 42,630,829	\$ 38,497,772	\$ 41,509,744	\$44,252,885	\$26,391,503	\$18,623,524	\$45,015,027	\$0	\$0	\$45,015,027	\$ 762,142
5400	Federal	\$ 30,970,891	\$ 25,076,324	\$ 25,847,784	\$ 19,306,908	\$16,839,634	\$11,032,814	\$3,238,129	\$14,270,943	\$0	\$0	\$14,270,943	\$ (2,568,691)
5500-5800	Other	\$ 4,205	\$ 7,425,899	\$ 1,454,961	\$ 200,000	\$226,154	\$200,000	\$0	\$200,000	\$0	\$0	\$200,000	\$ (26,154)
Revenue Total		\$ 147,428,624	\$ 162,983,348	\$ 160,488,463	\$ 158,731,542	\$ 156,568,777	\$74,688,154	\$69,279,830	\$143,967,984	\$4,758,646	\$3,122,198	\$151,848,827	\$ (4,719,949)
Expenditures													
6100	Salaries	\$ 86,239,245	\$ 86,561,637	\$ 88,464,383	\$ 86,926,532	\$ 91,825,613	\$34,769,157	\$55,778,121	\$90,547,278	\$0	\$0	\$90,547,278	\$ (1,278,335)
6200	Benefits	\$ 27,612,808	\$ 27,493,617	\$ 28,557,715	\$ 29,037,937	\$ 31,414,967	\$14,430,639	\$17,138,365	\$31,569,004	\$0	\$0	\$31,569,004	\$ 154,037
6300	Purchased Services	\$ 12,237,071	\$ 14,385,215	\$ 18,915,040	\$ 18,316,282	\$ 22,122,461	\$17,099,430	\$750,000	\$17,849,430	\$0	\$0	\$17,849,430	\$ (4,273,031)
6400	General Supplies	\$ 11,716,865	\$ 11,104,493	\$ 10,754,434	\$ 10,566,608	\$ 8,584,438	\$8,504,489	\$0	\$8,504,489	\$0	\$0	\$8,504,489	\$ (79,949)
6500	Capital Outlay	\$ 6,927,316	\$ 10,104,049	\$ 10,437,299	\$ 7,362,182	\$ 9,066,654	\$0	\$0	\$0	\$0	\$5,070,500	\$5,070,500	\$ (3,996,154)
6600	Other	\$ 3,453,057	\$ 10,688,985	\$ 4,659,248	\$ 4,731,105	\$ 4,949,585	\$368,786	\$0	\$368,786	\$3,001,843	\$372,725	\$3,743,354	\$ (1,206,231)
Expenditure Total		\$ 148,186,363	\$ 160,337,997	\$ 161,788,119	\$ 156,940,646	\$ 167,963,718	\$75,172,501	\$73,666,486	\$148,838,987	\$3,001,843	\$5,443,225	\$157,284,055	\$10,679,663.00
Yearly Increase (Decrease)		\$ (757,739)	\$ 2,645,351	\$ (1,299,656)	\$ 1,790,896	\$ (11,394,941)	-\$484,347	-\$4,386,656	-\$4,871,003	\$1,756,803	-\$2,321,027	-\$5,435,228	\$ 5,959,713
Fund Transfers							-2,321,027		-\$2,321,027		2,321,027	\$0	
Fund Balance - July 1		\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$27,525,954	\$4,794,121	\$5,469,460	\$10,263,581	\$8,123,077	\$712,715	\$16,131,013	-\$11,394,941
Fund Balance - June 30		\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$ 29,316,850	\$ 16,131,013	\$1,988,747	\$1,082,804	\$3,071,551	\$9,879,880	\$712,715	\$10,695,785	\$ (5,435,228)
Fund Balance - June 30 after Transfer							\$1,988,747	\$1,082,804	\$3,071,551	\$9,879,880	\$712,715	\$10,695,785	-\$5,435,228
Fund Balance Percentage w/ Transfer					18.68%		2.06%			329.13%	13.09%	6.80%	



Summary of All Outstanding General Obligation Bonds

Debt Profile

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>					
December 8, 2016	General Obligation Bonds, Series 2016	\$ 4,790,000	\$ 2,875,000	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	7,475,000	5/1/2027	100%
May 28, 2020	General Obligation Refunding Bonds, Series 2020	10,000,000	7,985,000	Anytime	100%
April 13, 2023	General Obligation Refunding Bonds, Series 2023	7,145,000	3,840,000	5/1/2030	100%
	Total	<u>\$ 32,230,000</u>	<u>\$ 31,330,000</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	4,995,000	3,300,000	5/1/2025	100%
	Total	<u>\$ 4,995,000</u>	<u>\$ 3,300,000</u>		



NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of June 17, 2025

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
11/01/2025			545,921.13	545,921.13	545,921.13	545,921.13
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
	31,330,000		9,599,344.34	40,929,344.34	40,929,344.34	40,929,344.34



BOND DEBT SERVICE

Ferguson-Florissant R-II School District
Series 2016 Certificates of Participation
As of June 17, 2025

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2025			64,750.00	64,750.00	64,750.00
05/01/2026	245,000	3.500%	64,750.00	309,750.00	
11/01/2026			60,462.50	60,462.50	370,212.50
05/01/2027	255,000	3.500%	60,462.50	315,462.50	
11/01/2027			56,000.00	56,000.00	371,462.50
05/01/2028	265,000	4.000%	56,000.00	321,000.00	
11/01/2028			50,700.00	50,700.00	371,700.00
05/01/2029	275,000	4.000%	50,700.00	325,700.00	
11/01/2029			45,200.00	45,200.00	370,900.00
05/01/2030	285,000	4.000%	45,200.00	330,200.00	
11/01/2030			39,500.00	39,500.00	369,700.00
05/01/2031	295,000	4.000%	39,500.00	334,500.00	
11/01/2031			33,600.00	33,600.00	368,100.00
05/01/2032	310,000	4.000%	33,600.00	343,600.00	
11/01/2032			27,400.00	27,400.00	371,000.00
05/01/2033	320,000	4.000%	27,400.00	347,400.00	
11/01/2033			21,000.00	21,000.00	368,400.00
05/01/2034	335,000	4.000%	21,000.00	356,000.00	
11/01/2034			14,300.00	14,300.00	370,300.00
05/01/2035	350,000	4.000%	14,300.00	364,300.00	
11/01/2035			7,300.00	7,300.00	371,600.00
05/01/2036	365,000	4.000%	7,300.00	372,300.00	372,300.00
	3,300,000		840,425.00	4,140,425.00	4,140,425.00

Debt Limitations 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 a preliminary \$1,684,507,070 net assessed valuation as of January 1, 2025, the current legal debt limit of the District is approximately \$244,047,211, 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 \$31,330,000, resulting in a legal debt margin of the District of approximately \$212,717,211.



Forecast - Capital Projects Fund

With only approximately \$3.1 million 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 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 \$5-8M in deferred maintenance a year without the support of bond proceeds.

FY26 Preliminary Budget by Fund

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Final Amended Budget 5/28/25	2025-2026 Fund 11 Preliminary Budget	2025-2026 Fund 20 Preliminary Budget	2025-2026 Total Operating (Fund 11 + Fund 20) Preliminary Budget	2025-2026 Fund 30 Preliminary Budget	2025-2026 Fund 40 Preliminary Budget	2025-2026 Preliminary Budget Total All Funds	Difference btw 2024-2025 Amended vs. 2025-2026 Preliminary Budget
Revenue													
	5100 Local	\$ 80,073,510	\$ 86,186,729	\$ 93,165,282	\$ 95,989,890	\$93,695,746	\$36,393,285	\$46,667,023	\$83,060,308	\$4,683,387	\$3,080,652	\$90,824,347	\$ (2,871,399)
	5200 County	\$ 1,508,434	\$ 1,663,566	\$ 1,522,664	\$ 1,725,000	\$1,554,358	\$670,552	\$751,154	\$1,421,706	\$75,259	\$41,546	\$1,538,511	\$ (15,847)
	5300 State	\$ 34,871,584	\$ 42,630,829	\$ 38,497,772	\$ 41,509,744	\$44,252,885	\$26,391,503	\$18,623,524	\$45,015,027	\$0	\$0	\$45,015,027	\$ 762,142
	5400 Federal	\$ 30,970,891	\$ 25,076,324	\$ 25,847,784	\$ 19,306,908	\$16,839,634	\$11,032,814	\$3,238,129	\$14,270,943	\$0	\$0	\$14,270,943	\$ (2,568,691)
	5500-5800 Other	\$ 4,205	\$ 7,425,899	\$ 1,454,961	\$ 200,000	\$226,154	\$200,000	\$0	\$200,000	\$0	\$0	\$200,000	\$ (26,154)
	Revenue Total	\$ 147,428,624	\$ 162,983,348	\$ 160,488,463	\$ 158,731,542	\$ 156,568,777	\$74,688,154	\$69,279,830	\$143,967,984	\$4,758,646	\$3,122,198	\$151,848,827	\$ (4,719,949)
Expenditures													
	6100 Salaries	\$ 86,239,245	\$ 86,561,637	\$ 88,464,383	\$ 86,926,532	\$ 91,825,613	\$34,769,157	\$55,778,121	\$90,547,278	\$0	\$0	\$90,547,278	\$ (1,278,335)
	6200 Benefits	\$ 27,612,808	\$ 27,493,617	\$ 28,557,715	\$ 29,037,937	\$ 31,414,967	\$14,430,639	\$17,138,365	\$31,569,004	\$0	\$0	\$31,569,004	\$ 154,037
	6300 Purchased Services	\$ 12,237,071	\$ 14,385,215	\$ 18,915,040	\$ 18,316,282	\$ 22,122,461	\$17,099,430	\$750,000	\$17,849,430	\$0	\$0	\$17,849,430	\$ (4,273,031)
	6400 General Supplies	\$ 11,716,865	\$ 11,104,493	\$ 10,754,434	\$ 10,566,608	\$ 8,584,438	\$8,504,489	\$0	\$8,504,489	\$0	\$0	\$8,504,489	\$ (79,949)
	6500 Capital Outlay	\$ 6,927,316	\$ 10,104,049	\$ 10,437,299	\$ 7,362,182	\$ 9,066,654	\$0	\$0	\$0	\$0	\$5,070,500	\$5,070,500	\$ (3,996,154)
	6600 Other	\$ 3,453,057	\$ 10,688,985	\$ 4,659,248	\$ 4,731,105	\$ 4,949,585	\$368,786	\$0	\$368,786	\$3,001,843	\$372,725	\$3,743,354	\$ (1,206,231)
	Expenditure Total	\$ 148,186,363	\$ 160,337,997	\$ 161,788,119	\$ 156,940,646	\$167,963,718	\$75,172,501	\$73,666,486	\$148,838,987	\$3,001,843	\$5,443,225	\$157,284,055	\$ (5,435,228)
	Yearly Increase (Decrease)	\$ (757,739)	\$ 2,645,351	\$ (1,299,656)	\$ 1,790,896	\$ (11,394,941)	-\$484,347	-\$4,386,656	-\$4,871,003	\$1,756,803	-\$2,321,027	-\$5,435,228	\$ 5,959,713
	Fund Transfers						-2,321,027		-\$2,321,027		2,321,027	\$0	
	Fund Balance - July 1	\$ 26,937,998	\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$27,525,954	\$4,794,121	\$5,469,460	\$10,263,581	\$8,123,077	\$712,715	\$16,131,013	-\$11,394,941
	Fund Balance - June 30	\$ 26,180,259	\$ 28,825,610	\$ 27,525,954	\$ 29,316,850	\$ 16,131,013	\$1,988,747	\$1,082,804	\$3,071,551	\$9,879,880	\$712,715	\$10,695,785	\$ (5,435,228)
	Fund Balance - June 30 after Transfer						\$1,988,747	\$1,082,804	\$3,071,551	\$9,879,880	\$712,715	\$10,695,785	-\$5,435,228
	Fund Balance Percentage w/ Transfer				18.68%			7.00%		329.13%	13.09%	6.80%	



Enrollment History and Projections

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. The chart below shows the Fall Enrollment in each of the years. For example, the fall enrollment for 2024 of 9,051 is the enrollment for FY24-25. Current projections show a continual decline in FY25-26 to 8,778.

FERGUSON-FLORISSANT R-II	2020	2021	2022	2023	2024
Total	9,473	9,062	9,237	9,072	9,051
American Indian/Alaska Native	*	0.10%	0.10%	0.20%	0.20%
Asian	0.20%	0.20%	0.20%	0.10%	*
Black	83.00%	82.70%	83.40%	83.90%	84.10%
Hawaiian/Pacific Islander	*	0.10%	0.10%	0.10%	*
Hispanic	3.60%	3.70%	3.80%	3.90%	4.50%
Multi-Race	5.00%	5.50%	5.60%	5.70%	5.30%
White	8.10%	7.80%	6.90%	6.20%	5.80%
Female	48.70%	49.40%	50.00%	50.30%	50.00%
Male	51.30%	50.60%	50.00%	49.70%	50.00%
Free and Reduced Lunch	100.0%	100.0%	100.0%	99.9%	96.5%
English Learner	1.10%	1.19%	1.05%	1.46%	1.94%
Special Education	17.54%	17.60%	15.49%	14.73%	16.67%
Homeless	19.77%	19.21%	17.30%	17.64%	18.72%
Migrant	*	*	*	*	*
Gifted	3.77%	3.81%	3.83%	4.07%	4.45%
Foster	0.78%	1.16%	0.88%	0.82%	0.98%
Military	0.17%	0.68%	0.56%	0.41%	0.42%



Enrollment Projections

2025-26 Enrollment Projections															
Year	School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2026	Berkeley Elementary School				140	114	134								388
2026	Bermuda Elementary School	33	63	69											164
2026	Central Elementary School	47	95	115											257
2026	Combs Elementary School				112	103	88								302
2026	Commons Lane Elementary School	114	89	134											337
2026	Cross Keys Middle School								314	321					635
2026	Duchesne Elementary School	92	89	59											240
2026	Ferguson Middle School								267	318					585
2026	Griffith Elementary School				92	111	97								300
2026	Halls Ferry Elementary School				153	135	141								429
2026	Holman Elementary School	51	68	78											198
2026	Johnson-Wabash 6th Grade Center							254							254
2026	Lee-Hamilton Elementary School				126	99	102								327
2026	McCluer High School										225	264	291	328	1108
2026	McCluer North High School										250	248	304	294	1096
2026	Parker Road Elementary School	130	142	130											402
2026	Robinwood Elementary School				118	132	81								330
2026	STEAM Academy High School at MSB										124	96	106	107	433
2026	STEAM Academy Middle School							82	86	78					247
2026	The Innovation School at Cool Valley										35	42	30	34	141
2026	Walnut Grove Elementary School	100	115	136											351
2026	Wedgwood 6th Grade Center							254							254
2026	Total	566	661	722	740	695	642	590	667	717	634	650	730	763	8778



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.

Property Tax Rates by Fund

District real and personal property is reassessed every odd-numbered year. FY2025-26 revenue is based on calendar year 2025, which is a 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
2025	\$2.1930	\$2.0395	\$0.2040	\$4.4134	\$0.2670	\$4.7035
Est. 2026	\$2.1930	\$2.0395	\$0.2040	\$4.4134	\$0.2670	\$4.7035
(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.

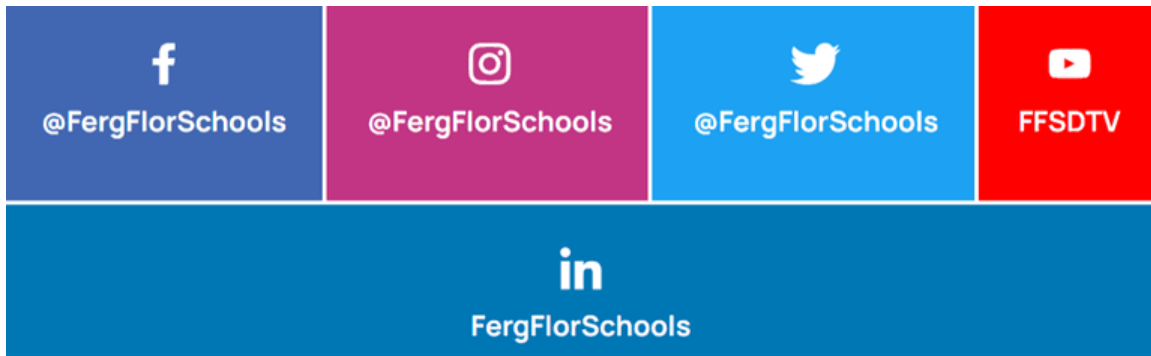
PROPERTY TAX RATES LEVY BREAKDOWN BY CATEGORY						
<u>Fiscal Year</u>	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Personal Property</u>	<u>Blended rate</u>	<u>Debt Service</u>
2015	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$0.3000
2016	\$5.2400	\$2.7538	\$5.1842	\$5.1614	\$5.2010	\$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
2025	\$3.6233	\$4.2628	\$5.0263	\$5.2400	\$4.4365	\$0.2670
Est. 2026	\$3.6233	\$4.2628	\$5.0263	\$5.2400	\$4.4365	\$0.2670



ORGANIZATIONAL SECTION



District's Social Media



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.

County and City Officials

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 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 [↗](#)

District's Board of Education

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.

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 (<mailto:jmcwell@fergflor.org>).



Mission, Vision, and Values

Our Mission

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.

Our Vision

The vision of the Ferguson-Florissant School District is for all learners to graduate believing that anything is possible and prepared to realize those possibilities.



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

Core Values



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.

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:



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.

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.

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.

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.



Classification of Revenues

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The 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
- 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

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
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 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
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. 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.

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.



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.

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.



Budget Policies

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.
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

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.

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.

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.

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.





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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.

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.

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.



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 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.



FINANCIAL SECTION





All Funds Summary



District Financials 2021-2026

Ferguson-Florissant R-II School District is projecting \$151,848,827 of revenue in FY2026 and \$157,284,055 of expenditures. The charts below show the historical revenues and expenditures starting with fiscal years 2021-2022 through the preliminary budget for 2025-2026. Revenues are a great concern. The district will have to rely on tax anticipation notes to maintain adequate cash reserves through property tax season. An operating tax levy increase will be necessary in the near future to generate more operating tax revenues.

Summary of Revenue										
FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Revenue	22-23 Actual Revenue	23-24 Actual Revenue	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend vs FY26 Budget	%Age Chg: FY25 Amend vs FY26 Budget
All	5111	5111 CURRENT TAXES	54,293,554.82	57,769,763.25	54,958,166.40	65,421,539	61,350,014	59,562,870	(1,787,144)	-2.91%
All	5112	5112 DELINQUENT TAXES	1,792,217.54	2,218,516.38	2,449,312.15	2,250,000	2,427,578	2,437,680	10,102	0.42%
All	5113	5113 PROPOSITION C	11,333,943.35	12,006,110.81	13,711,821.79	14,028,349	14,322,440	14,281,499	(40,941)	-0.29%
All	5114	5114 FINANCIAL INSTITUTION TAX	241,974.17	60,990.22	53,798.91	60,000	53,962	48,385	(5,577)	-10.34%
All	5115	5115 M & M SURTAX	10,835,479.57	11,493,220.69	18,556,989.88	11,000,000	12,652,308	12,652,307	(1)	0.00%
All	5116	5116 IN LIEU OF TAX	471,616.19	3,770.93	-	3,501	-	-	-	-
All	5131	5131 TRANSPORTATION FEES FR PA	79.35	1,752.50	539.06	1,500	-	-	-	-
All	5141	5141 INTEREST	70,760.64	1,229,901.92	1,840,923.04	1,750,001	1,155,479	405,000	(750,479)	-64.95%
All	5161	5161 SALES TO ADULT FOOD SERVI	30,383.23	83,159.05	112,461.84	100,000	39,151	38,791	(360)	-0.92%
All	5171	5171 ADMISSIONS STUDENT ACTIVI	-	52,688.71	82,620.40	500,000	51,067	66,844	15,777	30.89%
All	5174-5179	5174-5179 STUDENT ACT REVENUE	388,648.55	750,309.33	764,440.84	-	676,847	720,644	43,797	6.47%
All	5181	5181 COMMUNITY SERVICES REVENU	-	-	-	220,000	-	-	-	-
All	5182	5182 PRESCHOOL RECEIPTS	219,084.57	158,014.01	249,009.71	-	127,065	127,065	(0)	0.00%
All	5191-5192	5191-5192 RENTALS & GIFTS	287,139.51	333,126.79	318,943.47	330,000	327,184	311,378	(15,806)	-4.83%
All	5195	5195 PRIOR PERIOD ADJUSTMENT	229.03	2,902.00	-	-	196,165	-	(196,165)	-100.00%
All	5198	5198 MISCELLANEOUS LOCAL REVEN	108,399.59	22,502.84	66,254.84	325,000	316,486	171,883	(144,603)	-45.69%
All	5211	5211 FINES, ESCHEATS	38,081.92	92,558.93	115,353.60	120,000	147,054	131,204	(15,850)	-10.78%
All	5221	5221 STATE ASSESSED RR & UTILI	1,468,715.88	1,541,899.99	1,407,310.14	1,600,000	1,407,304	1,407,308	4	0.00%
All	5222	5222 DOMESTIC INSURANCE TAX	1,636.04	29,107.24	-	5,000	-	-	-	-
All	5311	5311 BASIC FORMULA	28,245,285.12	33,309,089.52	30,541,920.22	30,279,316	29,641,483	34,222,055	4,580,572	15.45%
All	5312	5312 TRANSPORTATION STATE AID	470,246.00	2,733,202.00	3,532,322.67	3,524,700	3,655,335	3,593,829	(61,506)	-1.68%
All	5314	5314 EARLY CHILD SPECIAL EDUCA	2,123,555.41	2,344,826.82	-	2,533,547	5,452,618	2,533,547	(2,919,071)	-53.54%
All	5319	5319 CLASSROOM TRUST FUND	3,578,810.13	3,541,750.04	3,585,645.76	4,668,728	4,656,432	4,246,721	(409,711)	-8.80%
All	5324	5324 EARLY CHILD PAT	264,761.24	318,770.97	277,807.35	330,000	254,620	254,620	-	0.00%
All	5332	5332 CAREER EDUCATION	56,603.00	54,540.14	52,657.19	36,453	53,182	53,182	-	0.00%
All	5333	5333 FOOD SERVICE	30,503.95	20,129.87	31,509.84	30,000	30,000	30,000	-	0.00%
All	5342	5342 EVIDENCE-BASED READING GR	-	-	20,567.75	-	421,239	-	(421,239)	-100.00%
All	5369	5369 PUBLIC PLACEMENT	33,114.18	31,486.28	28,093.93	67,943	41,898	34,996	(6,902)	-16.47%
All	5384	5384 SCHOOL SAFETY GRANT	-	-	300,000.00	-	-	-	-	-
All	5397	5397 STATE REVENUE OTHER	68,704.54	277,033.77	127,247.36	39,057	46,077	46,077	(0)	0.00%
All	5412	5412 MEDICAID	436,283.15	532,502.64	555,109.04	550,000	550,000	552,554	2,554	0.46%
All	5418	5418 ROTC	72,887.37	73,757.23	79,165.35	75,000	82,729	75,000	(7,729)	-9.34%
All	5422-5426	5422-5426 ESSER & CARES	15,747,012.48	12,405,504.40	13,246,747.19	5,373,711	4,897,281	-	(4,897,281)	-100.00%
All	5427	5427 CAREER ED	160,844.39	225,355.15	310,821.38	200,000	230,227	344,734	114,507	49.74%
All	5442-5443	5442-5443 ECSE & IDEA	88,513.00	97,282.00	238,838.00	100,000	98,119	98,119	-	0.00%
All	5445	5445 FED FULL PRICE LUNCH	4,012,771.78	4,782,091.31	4,611,720.68	4,800,000	4,389,802	4,500,761	110,959	2.53%
All	5446	5446 SCHOOL BREAKFAST PROGRAM	1,620,057.82	1,766,017.23	2,380,588.02	1,800,000	2,186,712	2,283,650	96,938	4.43%
All	5448	5448 AFTER SCHOOL SNACK	3,942.00	10,129.32	4,545.54	10,000	-	-	-	-
All	5451	5451 TITLE I, ESEA REVENUES	7,028,187.33	4,267,182.99	3,736,762.53	4,200,000	3,197,422	4,730,498	1,533,076	47.95%
All	5461	5461 SAFE/DRUG FREE TITLE IV E	390,529.21	132,215.64	145,710.54	320,000	206,019	303,531	97,512	47.33%



Summary of Revenue

FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Revenue	22-23 Actual Revenue	23-24 Actual Revenue	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend vs FY24 Budget	%age Chg: FY25 Amend vs FY24 Budget
All	5462	5462 EMERGENCY IMMIGRANT ED	14,071.62	28,932.05	24,714.66	25,000	15,156	25,457	10,301	67.97%
All	5463	5463 HOMELESS EDUCATION	101,889.14	107,369.99	112,017.59	592,997	147,836	129,927	(17,909)	-12.11%
All	5465	5465 TITLE II A REVENUES	291,640.67	88,536.03	191,820.92	586,200	235,381	619,634	384,253	163.25%
All	5467	5467 Homeless Children and You	-	-	-	-	31,108	31,108	(0)	0.00%
All	5468	5468 Homeless Children and You	-	-	-	-	384,473	384,473	0	0.00%
All	5483	5483 HEADSTART	207,360.20	233,779.84	194,022.80	230,000	186,969	190,496	3,527	1.89%
All	5497	5497 FEDERAL REVENUE OTHER	794,900.90	325,668.66	15,200.00	444,000	400	1,000	600	150.00%
All	5841	5841 TRANSPORTATION FEES TO OT	4,205.00	280,898.63	19,401.90	200,000	226,154	200,000	(26,154)	-11.56%
All	5691	5691 MOHEFA REVENUE OTHER	-	7,145,000.00	-	-	-	-	-	-
All	5631	5631 NET INSURANCE RECOVERY	-	-	722,843.94	-	-	-	-	-
All	5651	5651 SALE OF OTHER PROPERTY	-	-	712,715.00	-	-	-	-	-
All	Total	ALL FUNDS	147,428,623.58	162,983,348.11	160,488,463.22	158,731,542	156,568,777	151,848,827	(4,719,950)	-3.01%
11	5111	5111 CURRENT TAXES	22,315,619.31	24,235,802.16	25,740,064.22	30,640,662	28,604,354	27,642,859	(961,495)	-3.36%
11	5112	5112 DELINQUENT TAXES	810,881.39	930,720.87	1,147,153.45	1,053,804	1,131,855	1,139,504	7,649	0.68%
11	5114	5114 FINANCIAL INSTITUTION TAX	99,502.19	25,586.87	25,197.12	28,101	28,101	25,197	(2,904)	-10.33%
11	5115	5115 M & M SURTAX	4,455,657.56	4,821,681.90	8,691,303.65	-	5,899,120	5,899,120	0	0.00%
11	5116	5116 IN LIEU OF TAX	229,072.05	1,560.69	-	1,639	-	-	-	-
11	5131	5131 TRANSPORTATION FEES FR PA	79.35	1,752.50	539.06	1,500	-	-	-	-
11	5141	5141 INTEREST	46,757.87	1,003,390.85	1,309,164.34	819,626	820,038	250,000	(570,038)	-69.51%
11	5161	5161 SALES TO ADULT FOOD SERVI	30,383.23	83,159.05	112,461.84	100,000	38,791	38,791	(0)	0.00%
11	5171	5171 ADMISSIONS STUDENT ACTIVI	-	52,688.71	-	500,000	-	-	-	-
11	5174	5174 ENTERPRISE ACTIVITY REVEN	14,108.44	55,164.85	21,508.53	-	38,359	29,934	(8,425)	-21.96%
11	5181	5181 COMMUNITY SERVICES REVENU	-	-	-	220,000	-	-	-	-
11	5182	5182 PRESCHOOL RECEIPTS	219,084.57	158,014.01	249,009.71	-	127,065	127,065	(0)	0.00%
11	5191	5191 RENTALS	287,139.51	330,236.76	303,443.47	330,000	302,184	303,128	944	0.31%
11	5192	5192 GIFTS	-	2,890.03	-	-	24,000	-	(24,000)	-100.00%
11	5195	5195 PRIOR PERIOD ADJUSTMENT	-	2,902.00	-	-	15,400	-	(15,400)	-100.00%
11	5198	5198 MISCELLANEOUS LOCAL REVEN	108,399.59	22,502.84	31,052.92	325,000	277,922	135,000	(142,922)	-51.43%
11	5221	5221 STATE ASSESSED RR & UTILI	669,801.86	770,306.49	669,274.30	749,372	671,830	670,552	(1,278)	-0.19%
11	5222	5222 DOMESTIC INSURANCE TAX	703.50	12,211.16	-	2,342	-	-	-	-
11	5311	5311 BASIC FORMULA	7,061,321.24	8,327,271.37	7,635,480.05	15,768,349	7,410,371	17,731,610	10,321,239	139.28%
11	5312	5312 TRANSPORTATION STATE AID	470,246.00	2,733,202.00	3,532,322.67	3,524,700	3,655,335	3,593,829	(61,506)	-1.68%
11	5314	5314 EARLY CHILD SPECIAL EDUCA	2,123,555.41	2,344,826.82	-	2,500,000	5,452,618	2,500,000	(2,952,618)	-54.15%
11	5319	5319 CLASSROOM TRUST FUND	890,130.20	885,437.51	896,411.45	2,431,301	1,164,108	2,200,371	1,036,263	89.02%
11	5324	5324 EARLY CHILD PAT	264,761.24	318,770.97	277,807.35	330,000	254,620	254,620	-	0.00%
11	5332	5332 CAREER EDUCATION	56,603.00	-	-	36,453	-	-	-	-
11	5333	5333 FOOD SERVICE	30,503.95	20,129.87	31,509.84	30,000	30,000	30,000	-	0.00%
11	5369	5369 PUBLIC PLACEMENT	33,114.18	31,486.28	28,093.93	32,000	41,898	34,996	(6,902)	-16.47%
11	5397	5397 STATE REVENUE OTHER	68,704.54	277,033.77	127,247.36	39,057	46,077	46,077	(0)	0.00%
11	5412	5412 MEDICAID	436,283.15	532,502.64	555,109.04	550,000	550,000	552,554	2,554	0.46%
11	5418	5418 ROTC	-	-	-	75,000	-	-	-	-
11	5422-5426	5422-5426 ESSER & CARES	15,747,012.48	6,249,499.29	6,382,795.46	647,733	1,132,525	-	(1,132,525)	-100.00%
11	5427	5427 CAREER ED	105,523.79	108,555.85	188,644.32	200,000	230,227	344,734	114,507	49.74%
11	5442-5443	5442-5443 ECSE & IDEA	88,513.00	97,282.00	238,838.00	100,000	98,119	98,119	-	0.00%
11	5445	5445 FED FULL PRICE LUNCH	4,012,771.78	4,782,091.31	4,611,720.68	4,800,000	4,389,802	4,500,761	110,959	2.53%
11	5446	5446 SCHOOL BREAKFAST PROGRAM	1,620,057.82	1,766,017.23	2,380,588.02	1,800,000	2,186,712	2,283,650	96,938	4.43%
11	5448	5448 AFTER SCHOOL SNACK	3,942.00	10,129.32	4,545.54	10,000	-	-	-	-



Summary of Revenue

FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Revenue	22-23 Actual Revenue	23-24 Actual Revenue	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend vs FY26 Budget	%age Chg: FY25 Amend vs FY26 Budget
11	5451	5451 TITLE I, ESEA REVENUES	4,028,004.38	1,651,285.78	1,693,062.85	4,200,000	1,696,566	2,365,249	668,683	39.41%
11	5461	5461 SAFE/DRUG FREE TITLE IV E	284,571.29	11,733.71	12,384.13	-	78,833	-	(78,833)	-100.00%
11	5462	5462 EMERGENCY IMMIGRANT ED	14,071.62	28,932.05	24,714.66	25,000	15,156	25,457	10,301	67.97%
11	5463	5463 HOMELESS EDUCATION	101,889.14	107,369.99	112,017.59	592,997	147,836	129,927	(17,909)	-12.11%
11	5465	5465 TITLE II A REVENUES	55,126.23	88,536.03	155,400.64	-	146,489	146,489	(0)	0.00%
11	5467	5467 Homeless Children and You	-	-	-	-	9,904	9,904	(0)	0.00%
11	5468	5468 Homeless Children and You	-	-	-	-	384,473	384,473	0	0.00%
11	5483	5483 HEADSTART	207,360.20	233,779.84	194,022.80	230,000	186,969	190,496	3,527	1.89%
11	5471/5497	5471 CHD NUTR REIMB & 97 FED REV OTH	794,900.90	325,668.66	15,200.00	300,000	400	1,000	600	150.00%
11	5631	5631 INSURANCE RECOVERY NET	-	-	722,843.94	-	-	-	-	-
11	5841	5841 TRANSPORTATION FEES TO OT	4,205.00	280,898.63	19,401.90	200,000	226,154	200,000	(26,154)	-11.56%
11	Total	11 GENERAL FUND	67,790,362.96	63,723,012.66	68,140,334.83	73,194,636	67,514,210	73,885,466	6,371,256	9.44%
16	5161	5161 SALES TO ADULT FOOD SERVI	-	-	-	-	360	-	(360)	-100.00%
16	5171	5171 ADMISSIONS STUDENT ACTIVI	-	-	82,620.40	-	51,067	66,844	15,777	30.89%
16	5173	5173 STUDENT MEMBER DUES	-	-	125.00	-	686	406	(280)	-40.82%
16	5174	5174 ENTERPRISE ACTIVITY REVEN	-	-	151,785.89	-	73,785	112,785	39,000	52.86%
16	5179	5179 STUDENT ACTIVITY REVENUE	374,540.11	695,144.48	591,021.42	-	564,017	577,519	13,502	2.39%
16	5191	5191 RENTALS	-	-	15,000.00	-	-	7,500	7,500	-
16	5192	5192 GIFTS	-	-	500.00	-	1,000	750	(250)	-25.00%
16	5198	5198 MISCELLANEOUS LOCAL REVEN	-	-	35,201.92	-	38,564	36,883	(1,681)	-4.36%
16	Total	16 GENERAL FUND	374,540.11	695,144.48	876,254.63	-	729,479	802,687	73,208	10.04%
20	5111	5111 CURRENT TAXES	26,908,245.35	28,183,383.43	23,687,528.64	28,197,349	26,602,180	25,818,973	(783,207)	-2.94%
20	5112	5112 DELINQUENT TAXES	816,762.84	1,082,318.74	1,055,678.46	969,773	1,052,630	1,054,154	1,524	0.14%
20	5113	5113 PROPOSITION C(SALES TAX)	11,333,943.35	12,006,110.81	13,711,821.79	14,028,349	14,322,440	14,281,499	(40,941)	-0.29%
20	5114	5114 FINANCIAL INSTITUTION TAX	119,866.75	29,754.50	23,187.88	25,861	25,861	23,188	(2,673)	-10.34%
20	5115	5115 M & M SURTAX	5,367,571.51	5,607,048.16	7,998,251.34	11,000,000	5,486,208	5,486,208	(0)	0.00%
20	5116	5116 IN LIEU OF TAX	199,820.19	1,860.05	-	1,509	-	-	-	-
20	5141	5141 INTEREST	7,512.16	21,831.35	82,679.72	754,268	22,477	3,000	(19,477)	-86.65%
20	5195	5195 PRIOR PERIOD ADJUSTMENT	229.03	-	-	-	180,765	-	(180,765)	-100.00%
20	5211	5211 FINES, ESCHEATS, OVERPLUS,	38,081.92	92,558.93	115,353.60	120,000	147,054	131,204	(15,850)	-10.78%
20	5221	5221 STATE ASSESSED RR & UTILI	669,801.86	642,840.62	615,095.90	689,616	624,804	619,950	(4,854)	-0.78%
20	5222	5222 DOMESTIC INSURANCE TAX	834.38	14,200.17	-	2,155	-	-	-	-
20	5311	5311 BASIC FORMULA	21,183,963.88	24,981,818.15	22,906,440.17	14,510,967	22,231,112	16,490,445	(5,740,667)	-25.82%
20	5314	5314 EARLY CHILD SPECIAL EDUCA	-	-	-	33,547	-	33,547	33,547	-
20	5319	5319 CLASSROOM TRUST FUND	2,688,679.93	2,656,312.53	2,689,234.31	2,237,427	3,492,324	2,046,350	(1,445,974)	-41.40%
20	5332	5332 CAREER EDUCATION	-	54,540.14	52,657.19	-	53,182	53,182	-	0.00%
20	5342	5342 EVIDENCE-BASED READING GR	-	-	20,567.75	-	421,239	-	(421,239)	-100.00%
20	5369	5369 PUBLIC PLACEMENT	-	-	-	35,943	-	-	-	-
20	5418	5418 ROTC	72,887.37	73,757.23	79,165.35	-	82,729	75,000	(7,729)	-9.34%
20	5422-5426	5422-5426 ESSER & CARES	-	18,474.72	1,089,282.12	-	4,037	-	(4,037)	-100.00%
20	5427	5427 CAREER ED	55,320.60	25,568.18	2,177.80	-	-	-	-	-
20	5451	5451 TITLE I, ESEA REVENUES	3,000,182.95	2,045,057.21	1,977,334.68	-	1,500,856	2,365,249	864,393	57.59%
20	5461	5461 SAFE/DRUG FREE TITLE IV E	105,957.92	120,481.93	133,326.41	320,000	127,186	303,531	176,345	138.65%
20	5465	5465 TITLE II A REVENUES	236,514.44	-	36,420.28	586,200	88,892	473,145	384,253	432.27%
20	5467	5467 Homeless Children and You	-	-	-	-	21,204	21,204	(0)	0.00%
20	5497	5497 FEDERAL REVENUE OTHER	-	-	-	144,000	-	-	-	-
20	Total	20 SPECIAL	72,806,176.43	77,657,916.85	76,276,203.39	73,656,964	76,487,182	69,279,829	(7,207,353)	-9.42%
30	5111	5111 CURRENT TAXES	2,874,018.44	3,033,143.58	3,135,165.90	3,732,064	3,482,609	3,677,163	194,554	5.59%
30	5112	5112 DELINQUENT TAXES	93,354.12	116,481.00	139,724.48	128,354	137,804	138,000	196	0.14%



Summary of Revenue

FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Revenue	22-23 Actual Revenue	23-24 Actual Revenue	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend vs FY26 Budget	%age Chg: FY25 Amend vs FY26 Budget
30	5114	5114 FINANCIAL INSTITUTION TAX	12,814.95	3,202.23	3,069.03	3,423	-	-	-	-
30	5115	5115 M & M SURTAX	573,847.00	603,440.07	1,058,609.60	-	718,224	718,224	0	0.00%
30	5116	5116 IN LIEU OF TAX	24,247.41	199.22	-	200	-	-	-	-
30	5141	5141 INTEREST	5,580.31	140,697.49	384,666.88	99,831	302,964	150,000	(152,964)	-50.49%
30	5221	5221 STATE ASSESSED RR & UTILI	68,239.64	71,854.04	75,019.37	91,274	75,499	75,260	(239)	-0.32%
30	5222	5222 DOMESTIC INSURANCE TAX	98.16	1,528.25	-	285	-	-	-	-
30	5691-5692	5691 MOHEFA REV OTH & 5692 BOND REFL	-	7,145,000.00	-	-	-	-	-	-
30	Total	30 DEBT SERVICE	3,652,200.03	11,115,545.88	4,796,255.26	4,055,431	4,717,101	4,758,647	41,546	0.88%
40	5111	5111 CURRENT TAXES	2,195,671.72	2,317,434.08	2,395,407.64	2,851,464	2,660,870	2,423,875	(236,995)	-8.91%
40	5112	5112 DELINQUENT TAXES	71,219.19	88,995.77	106,755.76	98,069	105,289	106,022	733	0.70%
40	5114	5114 FINANCIAL INSTITUTION TAX	9,790.28	2,446.62	2,344.88	2,615	-	-	-	-
40	5115	5115 M & M SURTAX	438,403.50	461,050.56	808,825.29	-	548,755	548,755	(0)	0.00%
40	5116	5116 IN LIEU OF TAX	18,476.54	150.97	-	153	-	-	-	-
40	5141/5195	5141 INTEREST & 5195 PRIOR PER ADJ	10,910.30	63,982.23	64,412.10	76,276	10,000	2,000	(8,000)	-80.00%
40	5221	5221 STATE ASSESSED RR & UTILI	60,872.52	56,898.84	47,920.57	69,738	35,171	41,546	6,375	18.13%
40	5222	5222 DOMESTIC INSURANCE TAX	-	1,167.66	-	218	-	-	-	-
40	5384	5384 SCHOOL SAFETY GRANT	-	-	300,000.00	-	-	-	-	-
40	5422-5426	5422-5426 ESSER & CARES	-	6,137,530.39	5,774,669.61	4,725,978	3,760,719	-	(3,760,719)	-100.00%
40	5427	5427 CAREER ED	-	91,231.12	119,999.26	-	-	-	-	-
40	5451	5451 TITLE I, ESEA REVENUES	-	570,840.00	66,365.00	-	-	-	-	-
40	5651	5651 SALE OF OTHER PROPERTY	-	-	712,715.00	-	-	-	-	-
40	Total	40 CAPITAL PROJECT	2,805,344.05	9,791,728.24	10,399,415.11	7,824,511	7,120,804	3,122,198	(3,998,606)	-56.15%
		Grand Total	147,428,623.58	162,983,348.11	160,488,463.22	158,731,542	156,568,777	151,848,827	(4,719,950)	-3.01%

Summary of Expenditures

FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Expenses	22-23 Actual Expenses	23-24 Actual Expenses	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend to FY26 Budget	%age Chg: FY25 Amend vs FY26 Budget
All	6111	6111 CERTIFIED SALARIES	55,863,171.91	50,880,914.48	47,240,246	53,716,996	48,790,065	43,858,442	(4,931,623)	-10.11%
All	6112	6112 ADMINISTRATOR SALARY	3,421,533.84	3,585,110.23	4,341,052	3,357,617	5,280,640	8,541,377	3,260,737	61.75%
All	6121-6122	6121 SUBSTITUTE TEACHERS SALAR	597,473.75	1,936,767.00	2,805,200	2,050,000	3,199,022	3,089,513	(109,509)	-3.42%
All	6131	6131 SUPPLEMENTAL PAY	1,502,507.29	1,624,934.74	2,543,150	2,010,642	1,438,933	1,890,064	451,131	31.35%
All	6141	6141 CERTIFIED EMPLOYEE LEAVE	346,684.31	239,783.48	269,058	325,000	330,510	1,190,236	859,726	260.12%
All	6151	6151 NON-CERTIFIED SALARY	19,317,972.13	22,445,541.92	26,719,339	22,775,224	27,948,821	29,591,490	1,642,669	5.88%
All	6152	6152 INSTRUCTIONAL AIDE SALARY	2,208,106.28	2,317,540.46	2,001,780	1,570,652	2,052,523	1,232,929	(819,594)	-39.93%
All	6153	6153 NON-CERTIFIED SUBSTITUTE	2,024,712.59	2,614,410.62	1,055,991	160,000	398,495	500,000	101,505	25.47%
All	6161	6161 CLASSIFIED SALARY PART TI	713,794.07	826,656.54	1,439,945	855,400	2,352,210	118,127	(2,234,083)	-94.98%
All	6171	6171 CLASSIFIED EMPLOYEES LEAV	243,288.78	89,978.07	48,621	105,000	34,394	535,100	500,706	1455.79%
All	6211	6211 PSRS	9,919,554.75	9,119,143.84	9,099,081	8,419,747	9,120,823	7,628,324	(1,492,499)	-16.36%
All	6221	6221 PEERS	1,858,649.09	2,158,780.29	2,043,253	1,934,362	2,391,333	2,067,506	(323,827)	-13.54%
All	6231	6231 FICA	1,446,484.49	1,689,488.43	1,984,923	1,750,117	2,198,141	1,868,163	(329,978)	-15.01%
All	6232	6232 MEDICARE	1,270,072.27	1,399,945.79	1,524,453	1,227,211	1,273,151	1,205,897	(67,254)	-5.28%
All	6233	6233 CERT MEDICARE	-	-	-	0	1,500	0	(1,500)	-100.00%
All	6241	6241 EMPLOYEE INSURANCE	12,155,271.88	11,982,565.73	12,506,744	14,416,500	14,489,551	17,027,065	2,537,514	17.51%
All	6261	6261 WORKERS COMP INSURANCE	924,025.00	1,126,238.00	1,366,011	1,260,000	1,900,467	1,737,049	(163,418)	-8.60%
All	6271	6271 UNEMPLOYMENT COMPENSATION	38,750.73	17,454.89	33,250	30,000	40,000	35,000	(5,000)	-12.50%
All	6311	6311 TUITION	1,459,815.60	1,063,678.37	1,812,986	1,513,961	1,715,991	1,255,000	(460,991)	-26.86%
All	6312	6312 CONSULTANTS	172,647.02	79,400.99	198,894	527,674	419,417	248,739	(170,678)	-40.69%
All	6313	6313 PUPIL SERVICES	691.38	8,874.68	775	0	18,625	0	(18,625)	-100.00%
All	6314	6314 STAFF SERVICES	4,821.90	47,230.15	-	0	600,000	0	(600,000)	-100.00%
All	6315	6315 AUDITING SERVICES	42,006.50	43,100.00	36,512	38,500	5,408	43,000	37,592	695.12%
All	6316	6316 DATA PROCESSING SERVICES	86,185.51	71,357.60	54,055	0	108,080	0	(108,080)	-100.00%
All	6317	6317 LEGAL SERVICES	239,864.64	265,347.10	295,516	321,736	320,000	325,000	5,000	1.56%
All	6318	6318 ELECTION SERVICES	19,002.00	26,185.61	8	40,000	31,438	45,000	13,562	43.14%
All	6319	6319 OTHER PROFESSIONAL SERVIC	608,755.82	2,531,457.22	4,014,508	3,141,797	4,444,645	2,718,202	(1,726,443)	-38.84%
All	6331	6331 CLEANING SERVICES	29,763.29	31,045.74	13,975	15,000	45,562	15,000	(30,562)	-67.08%
All	6332	6332 REPAIRS AND MAINTENANCE	1,398,166.20	545,599.70	527,064	447,200	352,074	452,200	100,126	28.44%
All	6333	6333 LAND/BUILDING RENTALS	-	116,479.98	5,951	20,800	65,026	12,500	(52,526)	-80.78%
All	6334	6334 EQUIPMENT RENTAL	102,234.00	102,234.00	126,645	656,196	175,111	641,445	466,334	266.31%
All	6335	6335 SEWER AND WATER	538,018.72	524,143.14	705,357	601,000	663,650	601,000	(62,650)	-9.44%
All	6336	6336 TRASH REMOVAL	72,345.21	187,450.25	249,256	220,500	352,809	220,500	(132,309)	-37.50%
All	6337	6337 TECH RELATED REPAIRS/MAIN	-	31,345.15	10,112	45,000	8,066	45,000	36,934	457.90%
All	6338	6338 RENTALS OF COMPUTERS/EQUI	-	9,544.58	628,064	628,064	628,064	628,065	1	0.00%
All	6341	6341 CONTRACT PUPIL TRANS TO/F	27,036.72	1,904,159.42	1,696,737	1,902,493	2,768,318	1,902,000	(866,318)	-31.29%
All	6342	6342 CONTRACTED TRANSPORT NON	571.68	801.92	526	121,602	500	80,700	80,200	16040.00%
All	6343	6343 TRAVEL	774,168.95	285,960.48	452,532	727,497	168,398	396,627	228,229	135.53%
All	6351	6351 PROPERTY INSURANCE	596,401.00	563,832.50	675,362	688,869	950,594	1,093,183	142,589	15.00%
All	6352	6352 LIABILITY INSURANCE	582,115.00	493,435.71	629,708	653,263	871,671	1,449,809	578,138	66.33%
All	6353	6353 FIDELITY BOND PREMIUM	801.00	327.29	100	338	100	100	0	0.00%
All	6361	6361 POSTAGE	1,787,470.95	1,114,716.54	758,703	656,000	1,095,848	705,500	(390,348)	-35.62%
All	6362	6362 ADVERTISING	72,384.76	15,710.46	19,771	17,510	6,353	17,510	11,157	175.62%
All	6363	6363 PRINTING	191,728.22	6,438.17	30	20,500	5,344	7,000	1,656	30.99%
All	6371	6371 DUES AND MEMBERSHIPS	105,513.17	98,840.89	116,596	168,598	132,794	162,584	29,790	22.43%
All	6391	6391 OTHER PURCHASED SERVICE	3,273,028.23	4,205,517.71	5,829,853	5,094,085	6,128,005	4,726,766	(1,401,239)	-22.87%
All	6398	6398 PRIOR PERIOD ADJUSTMENT	51,533.51	11,000.00	55,444	48,100	40,571	57,000	16,429	40.49%
All	6411	6411 GENERAL SUPPLIES	4,279,656.55	4,255,982.29	5,455,402	5,010,532	3,512,227	3,321,341	(190,886)	-5.43%



Summary of Expenditures

FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Expenses	22-23 Actual Expenses	23-24 Actual Expenses	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend to FY26 Budget	%age Chg: FY25 Amend vs FY26 Budget
All	6412	6412 TECHNOLOGY SUPPLIES	1,756,242.46	2,595,832.13	1,207,886	916,111	610,010	694,832	84,822	13.90%
All	6414	6414 PRINTING SUPPLIES	-	-	-	0	2,776	0	(2,776)	-100.00%
All	6417	6417 OFFICE SUPPLY	-	-	-	0	570	0	(570)	-100.00%
All	6431	6431 TEXTBOOKS	1,199.46	15,398.57	22,286	50,250	32,000	18,625	(13,375)	-41.80%
All	6441	6441 LIBRARY BOOK RESOURCES	13,364.18	85,244.26	127,001	108,205	205,206	20,691	(184,515)	-89.92%
All	6451	6451 LIBRARY RESOURCE MATERIAL	111,402.66	12,062.46	12,978	336,000	18,092	152,000	133,908	740.15%
All	6471	6471 FOOD SUPPLIES	1,820,144.17	36,982.06	19,690	84,500	6,710	55,000	48,290	719.61%
All	6481	6481 ELECTRICITY SERVICES	2,452,865.23	2,627,002.02	2,736,667	2,530,000	2,753,655	2,740,000	(13,655)	-0.50%
All	6482	6482 GAS NATURAL	656,472.86	792,189.93	511,166	800,000	768,854	800,000	31,146	4.05%
All	6486	6486 DIESEL GASOLINE	625,461.83	683,799.25	661,358	702,000	672,338	702,000	29,662	4.41%
All	6491	6491 OTHER SUPPLIES & MATERIAL	55.88	-	-	29,010	2,000	0	(2,000)	-100.00%
All	6521	6521 BUILDINGS	1,130,766.01	6,540,275.75	7,388,643	5,850,978	2,245,469	2,071,000	(174,469)	-7.77%
All	6531	6531 IMPROVEMENTS NON BUILDING	71,361.43	511,018.38	416,040	0	13,434	420,000	406,566	3026.40%
All	6541	6541 EQUIPMENT REGULAR	1,080,423.33	332,608.62	1,118,949	1,488,204	4,499,759	1,315,000	(3,184,759)	-70.78%
All	6542	6542 CLASSROOM INSTRUCTIONAL E	398,990.70	1,511,634.71	186,916	2,500	10,000	65,000	55,000	550.00%
All	6543	6543 TECHNOLOGY RELATED HARDWARE	-	921,369.95	409,927	0	1,229,430	0	(1,229,430)	-100.00%
All	6544	6544 TECHNOLOGY ADM. SOFTWARE	755,824.27	287,142.05	715,131	20,500	821,931	1,199,500	377,569	45.94%
All	6552	6552 BUS PURCHASES	3,489,950.00	-	201,694	0	246,631	0	(246,631)	-100.00%
All	6611	6611 BOND PRINCIPLE	1,395,000.00	8,605,000.00	2,880,000	2,985,000	2,985,000	1,910,000	(1,075,000)	-36.01%
All	6613	6613 NON CAPITAL LEASE PUR- IN	436,376.02	451,463.88	121,189	0	3,069	0	(3,069)	-100.00%
All	6614	6614 PRINCIPAL-LONG TERM LOANS	-	32,225.74	230,000	410,000	410,000	235,000	(175,000)	-42.68%
All	6621	6621 BOND INDEBTEDNESS INTERES	1,411,140.26	1,371,456.76	1,277,912	1,168,380	1,168,380	1,091,843	(76,537)	-6.55%
All	6622	6622 INTEREST SHORT TERM LOANS	-	-	-	0	113,062	0	(113,062)	-100.00%
All	6623	6623 LEASE PURCHASE PRINCIPAL	206,531.90	158,145.83	985	0	2,349	0	(2,349)	-100.00%
All	6624	6624 INTEREST-LONG TERM LOANS	-	-	145,493	137,725	137,725	137,725	0	0.00%
All	6631-6632	6631-6632 BOND ISSUANCE COSTS	4,009.24	70,692.84	3,419	30,000	30,000	0	(30,000)	-100.00%
All	6632-6633	6632-6633 FEES SHORT TERM LOAN	-	-	250	0	100,000	368,786	268,786	268.79%
All	Total	TOTAL ALL FUNDS	148,186,362.58	160,337,997.34	161,788,119	156,940,647	167,963,718	157,284,055	(10,679,663)	-6.36%
11	6112	6112 ADMINISTRATOR SALARY	-	-	-	1,488,438	45	0	(45)	-100.00%
11	6121-6122	6121 SUBSTITUTE TEACHERS SALAR	-	737.50	42,935	0	30,000	3,000,000	2,970,000	9900.00%
11	6131	6131 SUPPLEMENTAL PAY	25,816.98	17,027.38	9,941	1,749,990	11,000	44,061	33,061	300.55%
11	6151	6151 NON-CERTIFIED SALARY	19,317,972.13	22,445,541.92	26,719,339	22,775,224	27,948,821	29,591,490	1,642,669	5.88%
11	6152	6152 INSTRUCTIONAL AIDE SALARY	2,208,106.28	2,317,540.46	2,001,780	1,570,652	2,052,523	1,232,929	(819,594)	-39.93%
11	6153	6153 NON-CERTIFIED SUBSTITUTE	2,024,712.59	2,614,410.62	1,055,991	160,000	398,495	500,000	101,505	25.47%
11	6161	6161 CLASSIFIED SALARY PART TI	713,794.07	826,656.54	1,439,945	855,400	2,352,210	118,127	(2,234,083)	-94.98%
11	6171	6171 CLASSIFIED EMPLOYEES LEAV	243,288.78	89,978.07	48,621	75,000	34,394	282,550	248,156	721.51%
11	6211	6211 PSRS	73,832.85	96,761.75	58,693	0	59,445	37,685	(21,760)	-36.61%
11	6221	6221 PEERS	1,840,614.31	2,118,975.33	1,974,385	1,925,129	2,300,833	2,058,221	(242,612)	-10.54%
11	6231	6231 FICA	1,446,484.49	1,689,319.26	1,983,623	1,739,912	1,964,393	1,841,942	(122,451)	-6.23%
11	6232	6232 MEDICARE	339,725.59	401,312.10	447,160	415,099	445,175	441,142	(4,033)	-0.91%
11	6241	6241 EMPLOYEE INSURANCE	4,395,317.05	4,494,156.60	5,757,934	6,478,500	6,818,050	8,279,600	1,461,551	21.44%
11	6261	6261 WORKERS COMP INSURANCE	924,025.00	1,126,238.00	1,366,011	1,260,000	1,900,467	1,737,049	(163,418)	-8.60%
11	6271	6271 UNEMPLOYMENT COMPENSATION	38,750.73	17,454.89	33,250	30,000	40,000	35,000	(5,000)	-12.50%
11	6311	6311 TUITION	741,842.45	558,679.93	1,347,810	763,961	1,165,991	505,000	(660,991)	-56.69%
11	6312	6312 CONSULTANTS	104,671.02	79,400.99	170,644	527,674	419,417	248,739	(170,678)	-40.69%
11	6313	6313 PUPIL SERVICES	691.38	8,874.68	775	0	18,625	0	(18,625)	-100.00%
11	6314	6314 STAFF SERVICES	4,821.90	47,230.15	-	0	600,000	0	(600,000)	-100.00%
11	6315	6315 AUDITING SERVICES	42,006.50	43,100.00	36,512	38,500	5,408	43,000	37,592	695.12%



Summary of Expenditures

FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Expenses	22-23 Actual Expenses	23-24 Actual Expenses	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend to FY26 Budget	%age Chg: FY25 Amend vs FY26 Budget
11	6316	6316 DATA PROCESSING SERVICES	86,185.51	71,357.60	54,055	0	108,080	0	(108,080)	-100.00%
11	6317	6317 LEGAL SERVICES	239,864.64	265,347.10	295,516	321,736	320,000	325,000	5,000	1.56%
11	6318	6318 ELECTION SERVICES	19,002.00	26,185.61	8	40,000	31,438	45,000	13,562	43.14%
11	6319	6319 OTHER PROFESSIONAL SERVIC	608,755.82	2,531,457.22	4,013,733	3,141,797	4,443,191	2,718,202	(1,724,989)	-38.82%
11	6331	6331 CLEANING SERVICES	29,763.29	31,045.74	13,975	15,000	45,562	15,000	(30,562)	-67.08%
11	6332	6332 REPAIRS AND MAINTENANCE	1,398,166.20	545,599.70	527,064	447,200	352,074	452,200	100,126	28.44%
11	6333	6333 LAND/BUILDING RENTALS	-	116,479.98	5,951	20,800	65,026	12,500	(52,526)	-80.78%
11	6334	6334 EQUIPMENT RENTAL	102,234.00	102,234.00	126,645	656,196	175,111	641,445	466,334	266.31%
11	6335	6335 SEWER AND WATER	538,018.72	524,143.14	705,357	601,000	663,650	601,000	(62,650)	-9.44%
11	6336	6336 TRASH REMOVAL	72,345.21	187,450.25	249,256	220,500	352,809	220,500	(132,309)	-37.50%
11	6337	6337 TECH RELATED REPAIRS/MAIN	-	31,345.15	10,112	45,000	8,066	45,000	36,934	457.90%
11	6338	6338 RENTALS OF COMPUTERS/EQUI	-	9,544.58	628,064	628,064	628,064	628,065	1	0.00%
11	6341	6341 CONTRACT PUPIL TRANS TO/F	27,036.72	1,904,159.42	1,696,737	1,902,493	2,768,318	1,902,000	(866,318)	-31.29%
11	6342	6342 CONTRACTED TRANSPORT NON	571.68	801.92	526	121,602	500	80,700	80,200	16040.00%
11	6343/6349	6343 TRAVEL & 6349 OTH TRANSP SRVS	774,168.95	285,960.48	424,656	162,736	162,736	396,627	233,891	143.72%
11	6351	6351 PROPERTY INSURANCE	596,401.00	563,832.50	675,362	688,869	950,594	1,093,183	142,589	15.00%
11	6352	6352 LIABILITY INSURANCE	582,115.00	493,435.71	629,708	653,263	871,671	1,449,809	578,138	66.33%
11	6353	6353 FIDELITY BOND PREMIUM	801.00	327.29	100	338	100	100	0	0.00%
11	6361	6361 POSTAGE	1,787,470.95	1,114,716.54	758,703	656,000	1,095,848	705,500	(390,348)	-35.62%
11	6362	6362 ADVERTISING	72,384.76	15,710.46	19,771	17,510	6,353	17,510	11,157	175.62%
11	6363	6363 PRINTING	191,728.22	6,438.17	30	20,500	5,344	7,000	1,656	30.99%
11	6371	6371 DUES AND MEMBERSHIPS	105,513.17	98,840.89	116,596	168,598	132,794	162,584	29,790	22.43%
11	6391	6391 OTHER PURCHASED SERVICE	3,273,028.23	4,205,517.71	5,834,813	5,094,085	6,128,005	4,726,766	(1,401,239)	-22.87%
11	6398	6398 PRIOR PERIOD ADJUSTMENT	51,533.51	11,000.00	39,444	47,600	40,271	57,000	16,729	41.54%
11	6411	6411 GENERAL SUPPLIES	4,279,656.55	4,255,982.29	4,713,420	5,010,532	2,975,843	3,321,341	345,498	11.61%
11	6412	6412 TECHNOLOGY SUPPLIES	1,756,242.46	2,595,832.13	1,207,886	916,111	610,010	694,832	84,822	13.90%
11	6414	6414 PRINTING SUPPLIES	-	-	-	0	2,776	0	(2,776)	-100.00%
11	6417	6417 OFFICE SUPPLY	-	-	-	0	570	0	(570)	-100.00%
11	6431	6431 TEXTBOOKS	1,199.46	15,398.57	22,286	50,250	32,000	18,625	(13,375)	-41.80%
11	6441	6441 LIBRARY BOOK RESOURCES	13,364.18	85,244.26	127,001	108,205	205,206	20,691	(184,515)	-89.92%
11	6451	6451 LIBRARY RESOURCE MATERIAL	111,402.66	12,062.46	12,978	336,000	18,092	152,000	133,908	740.15%
11	6471	6471 FOOD SUPPLIES	1,820,144.17	36,982.06	19,690	84,500	6,710	55,000	48,290	719.61%
11	6481	6481 ELECTRICITY SERVICES	2,452,865.23	2,627,002.02	2,736,667	2,530,000	2,753,655	2,740,000	(13,655)	-0.50%
11	6482	6482 GAS NATURAL	656,472.86	792,189.93	511,166	800,000	768,854	800,000	31,146	4.05%
11	6486	6486 DIESEL GASOLINE	625,461.83	683,799.25	661,358	702,000	672,338	702,000	29,662	4.41%
11	6491	6491 OTHER SUPPLIES & MATERIAL	55.88	-	-	29,010	2,000	0	(2,000)	-100.00%
11	6622	6622 INTEREST SHORT TERM LOANS	-	-	-	0	113,062	0	(113,062)	-100.00%
11	6632	6632 FEES SHORT TERM LOAN	-	-	-	0	100,000	368,786	268,786	268.79%
11	Total	11 GENERAL FUND	56,760,427.96	63,240,820.30	71,333,983	68,655,734	76,182,012	75,172,501	(1,009,511)	-1.33%
16	6111	6111 CERTIFIED SALARIES	-	-	-	0	2,835	0	(2,835)	-100.00%
16	6211	6211 PSRS	-	-	(580)	0	411	0	(411)	-100.00%
16	6231	6231 FICA	-	-	-	0	608	0	(608)	-100.00%
16	6232	6232 MEDICARE	-	-	(58)	0	41	0	(41)	-100.00%
16	6241	6241 EMPLOYEE INSURANCE	-	-	83	0	62	0	(62)	-100.00%
16	6319	6319 OTHER PROFESSIONAL SERVICE	-	-	775	0	1,454	0	(1,454)	-100.00%
16	6343	6343 TRAVEL	-	-	27,876	0	5,662	0	(5,662)	-100.00%
16	6391	6391 OTHER PURCHASED SERVICE	-	-	(4,960)	0	0	0	0	0.00%
16	6398	6398 PRIOR PERIOD ADJUSTMENT	-	-	16,000	0	300	0	(300)	-100.00%



Summary of Expenditures

FUND	OBJECT	ACCOUNT DESCRIPTION	21-22 Actual Expenses	22-23 Actual Expenses	23-24 Actual Expenses	24-25 Original Budget	MAY 24-25 Amended Budget	25-26 Preliminary Budget	Amt Chg: FY25 Amend to FY26 Budget	%age Chg: FY25 Amend vs FY26 Budget
16	6411	6411 GENERAL SUPPLIES	-	-	741,982	0	536,383	0	(536,383)	-100.00%
16	Total	16 STUDENT ACTIVITY	-	-	781,119	0	547,756	0	(547,756)	-100.00%
20	6111	6111 CERTIFIED SALARY	55,863,171.91	50,880,914.48	47,240,246	53,716,996	48,787,230	43,858,442	(4,928,788)	-10.10%
20	6112	6112 ADMINISTRATOR SALARY	3,421,533.84	3,585,110.23	4,341,052	1,869,179	5,280,595	8,541,377	3,260,782	61.75%
20	6121	6121 SUBSTITUTE TEACHERS SALAR	597,473.75	1,936,029.50	2,762,265	2,050,000	3,169,022	89,513	(3,079,509)	-97.18%
20	6131	6131 SUPPLEMENTAL PAY	1,476,690.31	1,607,907.36	2,533,209	260,652	1,427,933	1,846,003	418,070	29.28%
20	6141	6141 CERTIFIED EMPLOYEE LEAVE	346,684.31	239,783.48	269,058	325,000	330,510	1,190,236	859,726	260.12%
20	6171	6171 CLASSIFIED EMPLOYEES LEAV	-	-	-	30,000	0	252,550	252,550	
20	6211	6211 PSRS	9,845,721.90	9,022,382.09	9,040,967	8,419,747	9,060,967	7,590,639	(1,470,328)	-16.23%
20	6221	6221 PEERS	18,034.78	39,804.96	68,868	9,234	90,500	9,285	(81,215)	-89.74%
20	6231	6231 FICA	-	169.17	1,300	10,205	233,141	26,221	(206,920)	-88.75%
20	6232	6232 MEDICARE	930,346.68	998,633.69	1,077,351	812,112	827,935	764,755	(63,180)	-7.63%
20	6233	6233 CERT MEDICARE	-	-	-	0	1,500	0	(1,500)	-100.00%
20	6241	6241 EMPLOYEE INSURANCE	7,759,954.83	7,488,409.13	6,748,726	7,938,000	7,671,440	8,747,465	1,076,025	14.03%
20	6311	6311 TUITION	717,973.15	504,998.44	465,176	750,000	550,000	750,000	200,000	36.36%
20	6312	6312 CONSULTANTS	67,976.00	-	28,250	-	-	0	0	
20	Total	20 SPECIAL	81,045,561.46	76,304,142.53	74,576,470	76,191,127	77,430,773	73,666,486	(3,764,287)	-4.86%
30	6398	6398 PRIOR PERIOD ADJUSTMENT	-	-	-	500	0	0	0	
30	6611-6612	6611 BOND INDEBT PRINCIP & SHRT TRM LOAN	1,395,000.00	8,605,000.00	2,880,000	2,985,000	2,985,000	1,910,000	(1,075,000)	-36.01%
30	6621	6621 BOND INDEBTEDNESS INTERES	1,411,140.26	1,371,456.76	1,277,912	1,168,380	1,168,380	1,091,843	(76,537)	-6.55%
30	6631-6632	6631 BOND ISSUANCE COSTS	4,009.24	70,692.84	3,419	30,000	30,000	0	(30,000)	-100.00%
30	Total	30 DEBT SERVICE	2,810,149.50	10,047,149.60	4,161,330	4,183,880	4,183,380	3,001,843	(1,181,537)	-28.24%
40	6411	6411 GENERAL SUPPLIES	-	-	-	0	0	0	0	
40	6521	6521 BUILDINGS	1,130,766.01	6,540,275.75	7,388,643	5,850,978	2,245,469	2,071,000	(174,469)	-7.77%
40	6531	6531 IMPROVEMENTS NON BUILDING	71,361.43	511,018.38	416,040	0	13,434	420,000	406,566	3026.40%
40	6541	6541 EQUIPMENT REGULAR	1,080,423.33	332,608.62	1,118,949	1,488,204	4,499,759	1,315,000	(3,184,759)	-70.78%
40	6542	6542 CLASSROOM INSTRUCTIONAL E	398,990.70	1,511,634.71	186,916	2,500	10,000	65,000	55,000	550.00%
40	6543	6543 TECHNOLOGY RELATED HARDWARE	-	921,369.95	409,927	0	1,229,430	0	(1,229,430)	-100.00%
40	6544	6544 TECHNOLOGY ADM. SOFTWARE	755,824.27	287,142.05	715,131	20,500	821,931	1,199,500	377,569	45.94%
40	6552	6552 BUS PURCHASES	3,489,950.00	-	201,694	0	246,631	0	(246,631)	-100.00%
40	6611-6613	6611/6613 BOND INDEBT & NON CAP LEASE P	436,376.02	451,463.88	121,189	0	3,069	0	(3,069)	-100.00%
40	6614	6614 PRINCIPAL-LONG TERM LOANS	-	32,225.74	230,000	410,000	410,000	235,000	(175,000)	-42.68%
40	6623	6623 LEASE PURCHASE PRINCIPAL	206,531.90	158,145.83	985	0	2,349	0	(2,349)	-100.00%
40	6624	6624 INTEREST-LONG TERM LOANS	-	-	145,493	137,725	137,725	137,725	0	0.00%
40	6633-6634	6633 LEASE PURCHASE FEES	-	-	250	0	0	0	0	
40	Total	40 CAPITAL PROJECT	7,570,223.66	10,745,884.91	10,935,217	7,909,907	9,619,797	5,443,225	(4,176,572)	-43.42%
		Grand Total	148,186,362.58	160,337,997.34	161,788,119	156,940,647	167,963,718	157,284,055	(10,679,663)	-6.36%



INFORMATIONAL SECTION



Assessed Values

ASSESSED VALUE/MARKET VALUE HISTORY OF TAXABLE PROPERTIES

<u>Fiscal Year</u>	<u>Assessed Value - After BOE</u>	<u>% Increase (Decrease)</u>
2016	\$905,071,470	0.15%
2017	\$923,830,390	2.07%
2018	\$1,006,741,860	8.97%
2019	\$1,007,682,030	0.09%
2020	\$1,104,486,330	9.61%
2021	\$1,122,845,240	1.66%
2022	\$1,151,936,820	2.59%
2023	\$1,245,825,710	8.15%
2024	\$1,443,390,970	15.86%
2025	\$1,446,576,980	0.22%
Est 2026	\$1,684,507,070	16.45%



Glossary

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.

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.

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, 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.

Consumer Price Index: A consumer price index (CPI) measures changes in the price level of a market basket (http://en.wikipedia.org/wiki/Market_basket) of consumer goods (http://en.wikipedia.org/wiki/Final_goods) and services (http://en.wikipedia.org/wiki/Consumer_Services) purchased by households. The CPI in the United States is defined by the Bureau of Labor Statistics (http://en.wikipedia.org/wiki/Bureau_of_Labor_Statistics) as "a measure of the average change over time in the prices paid by urban consumers for a market basket (http://en.wikipedia.org/wiki/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.

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 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.

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.

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.

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.

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."

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.

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.

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.

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 (<https://en.wikipedia.org/wiki/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.

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 (<http://en.wikipedia.org/wiki/Volunteer>) 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 (http://en.wikipedia.org/wiki/Act_of_Congress) which reauthorized the Elementary and Secondary Education Act (http://en.wikipedia.org/wiki/Elementary_and_Secondary_Education_Act) requiring states to develop assessments in basic skills and give these assessments to all students at select grade levels.

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.

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 (<http://www.moga.mo.gov/mostatutes/stathtml/16100000921.html>) and as reported on the final annual performance report for that district each year.

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.

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.

Sequestration: In the United States federal budget (http://en.wikipedia.org/wiki/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 (<http://en.wikipedia.org/wiki/Austerity>) fiscal policy (http://en.wikipedia.org/wiki/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, 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 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.

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.



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
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 12th grade
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
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

Major Object Codes

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.



Major Function Codes

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.

