

Francis Howell R-III School District
Saint Charles County, Missouri USA
<http://fhds.sharpschool.net>



Revised Budget

12-13





FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

FY13 REVISED BUDGET

EXECUTIVE SUMMARY

The FY13 Revised Budget is presented for your review and approval. This budget incorporates the major changes in revenues and expenditures since the Preliminary Budget was adopted in June of this year.

REVENUE

Changes were made to each of the three major revenue categories. The Board approved a tax levy \$5.1829. Although the tax rate is comparable to the estimated rate in the Preliminary Budget, the assessed valuation was increased based on after Board of Equalization data from St. Charles County. The assessed valuation used in the Preliminary Budget was lower based on current data available at the time the revenue estimates were generated. The increase in Local revenue is primarily due to the higher assessed valuation. The Preliminary Budget assumed a steeper decline in assessed values.

Revenue from sales tax is increased in the Revised Budget, based on an updated per pupil payment estimate from DESE. The increased per pupil estimate reflects slightly better state sales tax collections.

County revenue was only affected by the change in the tax rate.

The Foundation Formula is 100% phased-in for FY13; however, the Legislature did not fully fund the Formula so a proration factor is being applied to the calculation. The Preliminary Budget included a 95.98% proration factor, whereas the current payment transmittal is calculating using a 92% proration factor; the Revised Budget was adjusted accordingly. The Revised Budget also reflects an updated Weighted Average Daily Attendance (WADA) number, based on current data from DESE. The District's WADA was decreased for the Revised Budget and therefore results in a lower Formula revenue projection than originally estimated (WADA decreased from 16,294 to 16,273). State transportation aid decreased slightly to reflect the funding that was appropriated by the state. The revenues for all of the District's federal programs including Special Education, IDEA Part B, and ECSE are updated in the Revised Budget based on the latest application data for these programs.

Taken in total, the revenue changes in the Revised Budget result in a \$1.2 million decrease in total revenue in the General and Special Revenue (Teachers') Funds.



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

EXPENDITURES

Expenditures in the General and Special Revenue Funds increased by a total of \$776,513. The increase is primarily driven by one-time expenditures, including \$400,000 for additional Units of Study materials and \$100,000 for new band uniforms for Francis Howell Central and Francis Howell North High Schools.

Other changes to the budget included adjustments made to various line items in the Activity Department budget at each of the three high schools. These changes include increases in costs for athletic event officials and an increase in the transportation budgets to more accurately reflect their actual costs.

The Capital Budget increased by \$2.2 million. The majority of this increase is for three capital projects recently approved by the Board: turf fields at Francis Howell Central and Francis Howell North High Schools, science lab renovations at Barnwell and Hollenbeck Middle Schools, and restroom renovations District-wide. The budget revision reflects the total cost for the turf fields, but only the portion of the costs for the restroom and science lab renovations projected to be paid from the FY13 budget. The additional costs for the science lab and restroom renovations will be included in the FY14 Preliminary Budget.

In addition to the major capital projects identified above, funds were included for new scoreboards at each of the three high schools, an allocation for each of the five middle schools to purchase band instruments, and a new learning management system to replace Mastery Manager. These projects were discussed as part of the Preliminary Budget development process, but funding was withheld pending the outcome of the FY12 fiscal year.

SUMMARY

District revenue for the FY12 fiscal year exceeded expenditures by a larger than anticipated margin. A portion of the fund balance is being used in the Revised Budget to address some of the significant, one-time expenditures that were identified through the budget process. The District continues to be fervent in its efforts to provide an excellent education at an exceptional value, and to ensure that its finances remain stable and secure now and for the future.

The following pages highlight changes found in the FY13 Revised Budget.



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

GENERAL AND SPECIAL REVENUE FUNDS:

REVENUE BY SOURCE EXPENDITURES BY OBJECT

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Preliminary Budget	2012-2013 Revised Budget	Revised \$ Change	Revised % Change
Revenue:								
Local	\$ 105,648,845	\$ 104,835,868	\$ 112,409,977	\$ 112,168,022	\$ 112,360,187	\$ 113,552,949	\$ 1,192,762	1.06%
County	\$ 2,249,191	\$ 2,388,594	\$ 1,842,294	\$ 2,969,817	\$ 2,115,914	\$ 2,115,777	\$ (137)	-0.01%
State	\$ 50,884,961	\$ 44,701,851	\$ 45,077,277	\$ 48,703,475	\$ 49,244,598	\$ 47,059,719	\$ (2,184,879)	-4.44%
Federal	\$ 5,972,894	\$ 14,043,864	\$ 13,364,771	\$ 7,002,362	\$ 6,121,238	\$ 5,886,711	\$ (234,527)	-3.83%
Other	\$ 525,235	\$ 537,069	\$ 498,432	\$ 363,075	\$ 353,672	\$ 353,672	\$ -	
Total Revenues	\$ 165,281,126	\$ 166,507,246	\$ 173,192,751	\$ 171,206,751	\$ 170,195,609	\$ 168,968,828	\$ (1,226,781)	-0.72%
Expenditures:								
Salaries	\$ 109,448,724	\$ 109,639,030	\$ 111,077,042	\$ 105,073,126	\$ 109,169,504	\$ 109,184,329	\$ 14,825	0.01%
Benefits	\$ 30,010,521	\$ 30,909,465	\$ 32,399,761	\$ 31,514,309	\$ 35,309,140	\$ 35,311,610	\$ 2,470	0.01%
Purchased Services	\$ 17,979,350	\$ 16,930,163	\$ 16,838,264	\$ 16,474,216	\$ 18,969,321	\$ 19,051,297	\$ 81,976	0.43%
Supplies	\$ 8,949,960	\$ 7,462,102	\$ 7,938,620	\$ 7,705,435	\$ 8,661,860	\$ 9,339,102	\$ 677,242	7.82%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 166,388,555	\$ 164,940,760	\$ 168,253,687	\$ 160,767,086	\$ 172,109,825	\$ 172,886,338	\$ 776,513	0.45%
Yearly Increase (Decrease)	\$ (1,107,429)	\$ 1,566,486	\$ 4,939,064	\$ 10,439,665	\$ (1,914,216)	\$ (3,917,510)		
Transfer to Teachers Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer to Capital Projects	\$ (2,000,000)	\$ (1,950,000)	\$ (1,033,100)	\$ (573,183)	\$ (400,000)	\$ (1,000,000)		
Fund Balance - July 1	\$ 38,985,069	\$ 35,877,640	\$ 35,494,126	\$ 39,400,090	\$ 40,345,276	\$ 49,266,573		
Fund Balance - June 30	\$ 35,877,640	\$ 35,494,126	\$ 39,400,090	\$ 49,266,573	\$ 38,031,060	\$ 44,349,063		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

REVENUE HIGHLIGHTS:

OPERATING FUND:

- ❖ Current Taxes revenue was updated to reflect the actual levy of \$5.1829, and the increased assessed valuation based on After Board of Equalization numbers from the St. Charles County Assessor.
- ❖ Prop C (Sales Tax) revenues were increased based on DESE's estimated per pupil calculation.
- ❖ Basic Formula revenues (including Classroom Trust Fund – Gaming) were revised based on changes to the proration factor and adjustment to the weighted average daily attendance number.
- ❖ Transportation revenue decreased slightly based on updated projections from the State.
- ❖ ECSE funding was revised based on updated information from DESE.
- ❖ All Federal program revenues are updated in this revision based on final expenditure reports or DESE budget allocations and carryover amounts.

The table below shows the District's revenue budgets for the General and Special Revenue Funds.

		2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Preliminary Budget	2012-2013 Revised Budget	Revised \$ Change	Revised % Change
Revenue:									
	Local	\$ 105,648,845	\$ 104,835,868	\$ 112,409,977	\$ 112,168,022	\$ 112,360,187	\$ 113,552,949	\$ 1,192,762	1.06%
	County	\$ 2,249,191	\$ 2,388,594	\$ 1,842,294	\$ 2,969,817	\$ 2,115,914	\$ 2,115,777	\$ (137)	-0.01%
	State	\$ 50,884,961	\$ 44,701,851	\$ 45,077,277	\$ 48,703,475	\$ 49,244,598	\$ 47,059,719	\$ (2,184,879)	-4.44%
	Federal	\$ 5,972,894	\$ 14,043,864	\$ 13,364,771	\$ 7,002,362	\$ 6,121,238	\$ 5,886,711	\$ (234,527)	-3.83%
	Other	\$ 525,235	\$ 537,069	\$ 498,432	\$ 363,075	\$ 353,672	\$ 353,672	\$ -	
Total Revenues		\$ 165,281,126	\$ 166,507,246	\$ 173,192,751	\$ 171,206,751	\$ 170,195,609	\$ 168,968,828	\$ (1,226,781)	-0.72%



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

EXPENDITURE HIGHLIGHTS:

OPERATING FUND:

- ❖ The Activity budgets at all three high schools were increased for transportation, entry fees, officials and rental expenditures, based on changes that occurred since the Preliminary Budget was approved.
- ❖ Budgets were increased at all five middle schools for band instruments.
- ❖ Human Resources Department budget was increased for professional services, background checks, drug screening and physical expenditures.
- ❖ An increase was included for additional shelving for the Castlio library.
- ❖ The Activity budgets at FH Central and FH North were increased for band uniforms for both high schools.
- ❖ The Academic Department budget was increased for one-time expenditures for Units of Study.
- ❖ The Technology Department budget was increased for additional licensing for Microsoft licensing and laptop carts for Warren and John Weldon elementary schools.
- ❖ Budget adjustments were made to reflect actual Federal Program expenditures per approved DESE applications.

		2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Preliminary Budget	2012-2013 Revised Budget	Revised \$ Change	Revised % Change
Expenditures:									
	Salaries	\$ 109,448,724	\$ 109,639,030	\$ 111,077,042	\$ 105,073,126	\$ 109,169,504	\$ 109,184,329	\$ 14,825	0.01%
	Benefits	\$ 30,010,521	\$ 30,909,465	\$ 32,399,761	\$ 31,514,309	\$ 35,309,140	\$ 35,311,610	\$ 2,470	0.01%
	Purchased Services	\$ 17,979,350	\$ 16,930,163	\$ 16,838,264	\$ 16,474,216	\$ 18,969,321	\$ 19,051,297	\$ 81,976	0.43%
	Supplies	\$ 8,949,960	\$ 7,462,102	\$ 7,938,620	\$ 7,705,435	\$ 8,661,860	\$ 9,339,102	\$ 677,242	7.82%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Expenditures	\$ 166,388,555	\$ 164,940,760	\$ 168,253,687	\$ 160,767,086	\$ 172,109,825	\$ 172,886,338	\$ 776,513	0.45%



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

CAPITAL AND BOND FUNDS:

REVENUE:

- ❖ Revenue was updated to reflect final actual tax levy.

EXPENDITURE HIGHLIGHTS:

- ❖ The Capital Budget was increased for purchase of the following items:
 - a. scoreboards for all three high schools;
 - b. a Learning Management System to replace Mastery Manager; and
 - c. turf fields for both FHN and FHC and science lab and restroom renovations.

REVENUE BY SOURCE EXPENDITURES BY OBJECT

		2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Preliminary Budget	2012-2013 Revised Budget	Revised \$ Change	Revised % Change
Revenue:									
	Local	\$ 3,319,238	\$ 3,263,057	\$ 2,553,192	\$ 2,152,566	\$ 2,736,388	\$ 2,747,494	\$ 11,106	0.41%
	County	\$ 45,779	\$ 56,666	\$ 35,370	\$ 47,523	\$ 23,142	\$ 23,153	\$ 11	0.05%
	State	\$ 173,250	\$ 202,281	\$ 281,257	\$ 60,711	\$ 492,598	\$ 492,598	\$ -	-
	Federal	\$ -	\$ 286,092	\$ 461,818	\$ 71,576	\$ -	\$ -	\$ -	-
	Other	\$ 40,000,000	\$ 9,185,000	\$ 29,315,000	\$ -	\$ -	\$ -	\$ -	-
	Total Revenues	\$ 43,538,267	\$ 12,993,096	\$ 32,646,637	\$ 2,332,376	\$ 3,252,128	\$ 3,263,245	\$ 11,117	0.34%
Expenditures:									
	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Purchased Services	\$ 2,926	\$ 37,150	\$ 160,211	\$ 701,854	\$ -	\$ -	\$ -	-
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Capital Outlay	\$ 3,964,298	\$ 20,327,156	\$ 29,087,247	\$ 21,755,598	\$ 19,712,021	\$ 21,663,216	\$ 1,951,195	9.90%
	Other	\$ 501,779	\$ 992,263	\$ 247,831	\$ -	\$ -	\$ -	\$ -	-
	Total Expenditures	\$ 4,469,003	\$ 21,356,569	\$ 29,495,289	\$ 22,457,452	\$ 19,712,021	\$ 21,663,216	\$ 1,951,195	9.90%
	Yearly Increase (Decrease)	\$ 39,069,264	\$ (8,363,473)	\$ 3,151,349	\$ (20,125,076)	\$ (16,459,893)	\$ (18,399,971)		
	Transfer from General (Incidental) Fund	\$ 2,011,159	\$ 1,950,540	\$ 1,033,100	\$ 573,183	\$ 400,000	\$ 1,000,000		
	Fund Balance - July 1	\$ 1,699,326	\$ 42,779,749	\$ 36,366,816	\$ 40,551,265	\$ 24,593,572	\$ 20,999,372		
	Fund Balance - June 30	\$ 42,779,749	\$ 36,366,816	\$ 40,551,265	\$ 20,999,372	\$ 8,533,679	\$ 3,599,402		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

DEBT SERVICE FUND:

REVENUE HIGHLIGHTS:

- ❖ Revised Budget was updated to reflect final actual assessed valuation.
- ❖ Federal Revenues were updated to reflect the Federal Subsidy on 2010B bond issue.

REVENUE BY SOURCE EXPENDITURES BY OBJECT

		2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Preliminary Budget	2012-2013 Revised Budget	Revised \$ Change	Revised % Change
Revenue:									
	Local	\$ 16,648,478	\$ 15,609,476	\$ 15,823,930	\$ 15,683,723	\$ 14,951,947	\$ 15,076,197	\$ 124,250	0.83%
	County	\$ 275,012	\$ 315,411	\$ 238,110	\$ 424,246	\$ 258,919	\$ 259,044	\$ 125	0.05%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ -	\$ -	\$ -	\$ 654,074	\$ -	\$ 530,331	\$ 530,331	#DIV/0!
	Other	\$ -	\$ -	\$ 11,575,000	\$ 6,445,000	\$ -	\$ -	\$ -	
	Total Revenues	\$ 16,923,490	\$ 15,924,887	\$ 27,637,040	\$ 23,207,043	\$ 15,210,866	\$ 15,865,572	\$ 654,706	4.30%
Expenditures:									
	Principal	\$ 10,485,000	\$ 10,610,000	\$ 11,440,000	\$ 25,435,236	\$ 6,323,329	\$ 6,323,329	\$ -	
	Interest	\$ 5,103,917	\$ 6,540,580	\$ 6,259,506	\$ 8,736,113	\$ 8,720,018	\$ 8,720,018	\$ -	
	Other	\$ 39,101	\$ 70,444	\$ 99,124	\$ 68,728	\$ 30,000	\$ 30,000	\$ -	
	Total Expenditures	\$ 15,628,018	\$ 17,221,024	\$ 17,798,630	\$ 34,240,077	\$ 15,073,347	\$ 15,073,347	\$ -	
	<i>Yearly Increase (Decrease)</i>	<i>\$ 1,295,472</i>	<i>\$ (1,296,137)</i>	<i>\$ 9,838,410</i>	<i>\$ (11,033,034)</i>	<i>\$ 137,519</i>	<i>\$ 792,225</i>		
	Fund Balance - July 1	\$ 12,968,586	\$ 14,264,058	\$ 12,967,921	\$ 22,806,331	\$ 20,768,014	\$ 11,773,297		
	Fund Balance - June 30	\$ 14,264,058	\$ 12,967,921	\$ 22,806,331	\$ 11,773,297	\$ 20,905,533	\$ 12,565,522		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

TUITION BASED PROGRAMS FUND:

REVENUE HIGHLIGHTS:

- ❖ Revenues were increased to reflect inclusion of the Developmental Disability Resource Board (DDRB) revenues.

EXPENDITURE HIGHLIGHTS:

- ❖ Expenditures were increased to reflect the salary expenditures related to DDRB.

REVENUE BY SOURCE

EXPENDITURES BY OBJECT

		2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Preliminary Budget	2012-2013 Revised Budget	Revised \$ Change	Revised % Change
Revenue:									
	Local	\$ 6,009,183	\$ 6,143,329	\$ 6,123,217	\$ 6,326,682	\$ 6,400,000	\$ 6,650,000	\$ 250,000	3.91%
	County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 6,009,183	\$ 6,143,329	\$ 6,123,217	\$ 6,326,682	\$ 6,400,000	\$ 6,650,000	\$ 250,000	3.91%
Expenditures:									
	Salaries	\$ 4,871,932	\$ 4,637,760	\$ 4,417,344	\$ 4,995,424	\$ 4,423,334	\$ 4,810,554	\$ 387,220	8.75%
	Benefits	\$ 1,229,416	\$ 1,190,554	\$ 1,163,267	\$ 1,353,756	\$ 1,374,267	\$ 1,471,827	\$ 97,560	7.10%
	Purchased Services	\$ 175,122	\$ 110,437	\$ 112,567	\$ 108,412	\$ 280,359	\$ 280,359	\$ -	
	Supplies	\$ 506,803	\$ 444,456	\$ 424,767	\$ 423,263	\$ 821,754	\$ 821,754	\$ -	
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 6,783,273	\$ 6,383,207	\$ 6,117,945	\$ 6,880,855	\$ 6,934,714	\$ 7,419,494	\$ 484,780	6.99%
Yearly Increase (Decrease)		\$ (774,090)	\$ (239,878)	\$ 5,272	\$ (554,173)	\$ (534,714)	\$ (769,494)		
Fund Balance - July 1		\$ (46,319)	\$ (820,409)	\$ (1,060,287)	\$ (1,055,015)	\$ (1,122,222)	\$ (1,609,188)		
Fund Balance - June 30		\$ (820,409)	\$ (1,060,287)	\$ (1,055,015)	\$ (1,609,188)	\$ (1,656,936)	\$ (2,378,682)		



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)					
BUDGETED REVENUE SUMMARY					
BY FUND					
2012-2013 Revised Budget					
Revenue Description	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Current Taxes	\$ 48,604,837	\$ 46,314,791	\$ 14,313,853	\$ 1,279,355	\$ 110,512,836
Delinquent Taxes	\$ 2,199,059	\$ 2,095,448	\$ 647,610	\$ 57,883	\$ 5,000,000
Sales Tax	\$ 6,667,227	\$ 6,353,097	\$ -	\$ -	\$ 13,020,324
Intangible Taxes	\$ 136,068	\$ 129,657	\$ 40,071	\$ 3,582	\$ 309,378
M & M (Surcharge Tax)	\$ 175,925	\$ 167,636	\$ 51,809	\$ 4,631	\$ 400,001
In Lieu of Tax	\$ 638	\$ 608	\$ 188	\$ 17	\$ 1,451
Tuition Paid by Individual	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	\$ 101,967	\$ 73,341	\$ 22,666	\$ 502,026	\$ 700,000
Food Service - Program	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 1,750,000
Food Service - Non-Program	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,100,000
Student Activities	\$ 2,000,000	\$ -	\$ -	\$ 400,000	\$ 2,400,000
Community Service	\$ 6,650,000	\$ -	\$ -	\$ -	\$ 6,650,000
Misc. Local	\$ 1,157,650	\$ -	\$ -	\$ 500,000	\$ 1,657,650
Local - Subtotal	\$ 71,543,371	\$ 55,134,578	\$ 15,076,197	\$ 2,747,494	\$ 144,501,640
Fines/Forfeitures/Escheats	\$ -	\$ 397,975	\$ -	\$ -	\$ 397,975
Utility Taxes	\$ 879,623	\$ 838,179	\$ 259,044	\$ 23,153	\$ 1,999,999
Misc. County	\$ -	\$ -	\$ -	\$ -	\$ -
County - Subtotal	\$ 879,623	\$ 1,236,154	\$ 259,044	\$ 23,153	\$ 2,397,974
Basic Formula	\$ -	\$ 31,591,907	\$ -	\$ -	\$ 31,591,907
Transportation Aid	\$ 1,934,841	\$ -	\$ -	\$ -	\$ 1,934,841
Exceptional Pupil Aid *	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood Special Ed.	\$ 2,361,507	\$ 2,250,243	\$ -	\$ -	\$ 4,611,750
Remedial Reading *	\$ -	\$ -	\$ -	\$ -	\$ -
Gifted *	\$ -	\$ -	\$ -	\$ -	\$ -
Career Ladder	\$ -	\$ -	\$ -	\$ -	\$ -
At-Risk *	\$ -	\$ -	\$ -	\$ -	\$ -
Basic Formula - Gaming	\$ -	\$ 6,192,790	\$ -	\$ -	\$ 6,192,790
Educational Screening	\$ 198,133	\$ 188,798	\$ -	\$ -	\$ 386,931
Foreign Insurance Aid *	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational/Technical Aid	\$ 46,000	\$ -	\$ -	\$ -	\$ 46,000
Food Service	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Fair Share *	\$ -	\$ -	\$ -	\$ -	\$ -
Handicapped Census	\$ -	\$ -	\$ -	\$ -	\$ -
Safe Schools Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Voc/Technical Grant	\$ 30,000	\$ -	\$ -	\$ 492,598	\$ 522,598
Grant for School Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Placement	\$ 40,965	\$ 39,035	\$ -	\$ -	\$ 80,000
High Need Fund	\$ 1,126,539	\$ 1,073,461	\$ -	\$ -	\$ 2,200,000
Missouri Preschool Project	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. State	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
State - Subtotal	\$ 5,767,985	\$ 41,337,734	\$ -	\$ 492,598	\$ 47,598,317
Medicaid	\$ 178,183	\$ -	\$ -	\$ -	\$ 178,183
Basic Formula - Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -
Basic Formula - Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -
Career Ladder - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
Assistive Technology	\$ 394,874	\$ -	\$ -	\$ -	\$ 394,874
IDEA	\$ -	\$ 3,735,240	\$ -	\$ -	\$ 3,735,240
ECSE	\$ 332,841	\$ 317,159	\$ -	\$ -	\$ 650,000
School Lunch	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000
School Breakfast	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Title I - ESEA	\$ -	\$ 496,323	\$ -	\$ -	\$ 496,323
Title V - ESEA	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Lift Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Title III, Goals 2000	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV - Drug Free Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Title III - ESEA	\$ 11,677	\$ -	\$ -	\$ -	\$ 11,677
Educating Homeless Youth	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A	\$ -	\$ 401,414	\$ -	\$ -	\$ 401,414
Title II, Part D	\$ -	\$ -	\$ -	\$ -	\$ -
Childcare Development Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed Part B - IDEA ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Federal	\$ 9,729	\$ 9,271	\$ 530,331	\$ -	\$ 549,331
Federal - Subtotal	\$ 2,227,304	\$ 4,959,407	\$ 530,331	\$ -	\$ 7,717,042
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Net Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -
Refunding Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-current Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition from Other Schools	\$ -	\$ 328,672	\$ -	\$ -	\$ 328,672
Voc Fees from Other LEAs	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Educational Services	\$ -	\$ -	\$ -	\$ -	\$ -
Trans Other LEA Non-Handicapped	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Other Subtotal	\$ 25,000	\$ 328,672	\$ -	\$ -	\$ 353,672
TOTAL REVENUES	\$ 80,443,283	\$ 102,996,545	\$ 15,865,572	\$ 3,263,245	\$ 202,568,645



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR) BUDGETED EXPENDITURE SUMMARY

BY FUND

2012-2013 Revised Budget

	General Fund	Special Revenue Fund	Capital Projects Fund	Total All Funds
DESCRIPTION				
INSTRUCTION				
Elementary	\$ 3,187,163	\$ 36,191,254	\$ 75,750	\$ 39,454,167
Middle/Junior High	\$ 790,695	\$ 17,382,394	\$ 12,520	\$ 18,185,609
Senior High	\$ 1,693,427	\$ 21,673,989	\$ 390,320	\$ 23,757,736
Summer School	\$ 168,515	\$ 352,263	\$ -	\$ 520,778
Juvenile Program	\$ -	\$ -	\$ -	\$ -
Special Instruction	\$ 9,472,789	\$ 15,568,539	\$ 152,012	\$ 25,193,340
Culturally Different	\$ 46,343	\$ 663,088	\$ -	\$ 709,431
Early Childhood Special Education	\$ 2,027,890	\$ 3,210,616	\$ 7,500	\$ 5,246,006
Vocational Instruction	\$ -	\$ 158,071	\$ -	\$ 158,071
Student Activities	\$ 2,810,263	\$ 38,958	\$ 150,000	\$ 2,999,221
Payments to Other Districts	\$ -	\$ 1,000,247	\$ -	\$ 1,000,247
Contracted Instructional Service	\$ 358,450	\$ -	\$ -	\$ 358,450
<i>Total Instruction</i>	\$ 20,555,535	\$ 96,239,419	\$ 788,102	\$ 117,583,056
SUPPORT				
Attendance	\$ 755,067	\$ -	\$ -	\$ 755,067
Guidance	\$ 301,511	\$ 4,473,044	\$ -	\$ 4,774,555
Health, Psych, Speech	\$ 1,494,438	\$ 1,440,946	\$ -	\$ 2,935,384
Improvement of Instruction	\$ 1,227,534	\$ 1,632,628	\$ -	\$ 2,860,162
Professional Development	\$ 234,983	\$ -	\$ -	\$ 234,983
Media Services	\$ 669,237	\$ 1,535,080	\$ -	\$ 2,204,317
Board Of Education	\$ 315,050	\$ -	\$ -	\$ 315,050
Executive Administration	\$ 631,410	\$ 267,687	\$ -	\$ 899,097
Building Level Admin	\$ 1,192,401	\$ 7,338,757	\$ -	\$ 8,531,158
Business, Fiscal, Internal	\$ 1,752,766	\$ -	\$ 1,720	\$ 1,754,486
Operation of Plant	\$ 13,285,805	\$ -	\$ -	\$ 13,285,805
Security Services	\$ 28,525	\$ -	\$ -	\$ 28,525
Pupil Trans, Contracted	\$ 9,561,386	\$ -	\$ -	\$ 9,561,386
Food Services	\$ 5,218,450	\$ -	\$ -	\$ 5,218,450
Central Office Support	\$ 10,497,394	\$ 244,171	\$ 855,270	\$ 11,596,835
<i>Total Support</i>	\$ 47,165,957	\$ 16,932,313	\$ 856,990	\$ 64,955,260
<i>Total Instruction and Support</i>	\$ 67,721,492	\$ 113,171,732	\$ 1,645,092	\$ 182,538,316
NON-INSTRUCTION / SUPPORT				
Community Services	\$ 8,374,239	\$ 283,819	\$ 35,000	\$ 8,693,058
Facilities Acquisition & Construction	\$ -	\$ -	\$ 19,983,124	\$ 19,983,124
Principal (Exclude DSF)	\$ -	\$ -	\$ -	\$ -
Interest (Exclude DSF)	\$ -	\$ -	\$ -	\$ -
Fees (Exclude DSF)	\$ -	\$ -	\$ -	\$ -
<i>Total Non-Instruction / Support</i>	\$ 8,374,239	\$ 283,819	\$ 20,018,124	\$ 28,676,182
GRAND TOTAL	\$ 76,095,731	\$ 113,455,551	\$ 21,663,216	\$ 211,214,498
Debt Service				\$ 15,073,347
GRAND TOTAL EXPENDITURES	10			\$ 226,287,845



FRANCIS HOWELL R-III SCHOOL DISTRICT

2012-13 REVISED BUDGET

ALL FUNDS REVENUES BY SOURCE EXPENDITURES BY FUND

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Preliminary Budget	2012-2013 Revised Budget
Revenue:						
Local	\$ 138,531,776	\$ 136,919,398	\$ 144,472,184	\$ 142,634,549	\$ 142,923,522	\$ 144,501,640
County	\$ 2,569,982	\$ 2,760,671	\$ 2,115,774	\$ 3,441,586	\$ 2,397,975	\$ 2,397,974
State	\$ 51,096,712	\$ 44,928,826	\$ 45,388,667	\$ 48,797,548	\$ 49,783,196	\$ 47,598,317
Federal	\$ 6,950,918	\$ 15,521,498	\$ 15,134,963	\$ 9,125,048	\$ 7,421,238	\$ 7,717,042
Other	\$ 40,525,235	\$ 9,722,069	\$ 41,388,432	\$ 6,808,075	\$ 353,672	\$ 353,672
Total Revenues	\$ 239,674,623	\$ 209,852,462	\$ 248,500,020	\$ 210,806,806	\$ 202,879,603	\$ 202,568,645
Expenditures:						
General	\$ 55,258,119	\$ 53,420,634	\$ 54,568,743	\$ 52,689,109	\$ 58,671,466	\$ 59,430,787
Teachers	\$ 111,130,436	\$ 111,520,126	\$ 113,684,944	\$ 108,077,977	\$ 113,438,359	\$ 113,455,551
Capital	\$ 2,983,166	\$ 5,357,276	\$ 3,000,670	\$ 2,694,092	\$ 3,395,809	\$ 3,597,004
Total Operational Funds:	\$ 169,371,721	\$ 170,298,036	\$ 171,254,357	\$ 163,461,178	\$ 175,505,634	\$ 176,483,342
Student Activity & Insurance	\$ 4,030,347	\$ 5,462,739	\$ 3,828,923	\$ 4,216,019	\$ 4,027,000	\$ 4,027,000
Food Service	\$ 4,554,551	\$ 4,795,511	\$ 4,529,389	\$ 4,246,640	\$ 5,218,450	\$ 5,218,450
Community Service	\$ 6,783,273	\$ 6,383,207	\$ 6,117,945	\$ 6,880,855	\$ 6,934,714	\$ 7,419,494
Debt Service	\$ 15,628,018	\$ 17,221,024	\$ 17,798,630	\$ 34,240,077	\$ 15,073,347	\$ 15,073,347
Bond	\$ 1,485,837	\$ 15,999,293	\$ 26,494,619	\$ 19,763,360	\$ 16,316,212	\$ 18,066,212
Total Other Funds:	\$ 32,482,026	\$ 49,861,774	\$ 58,769,505	\$ 69,346,951	\$ 47,569,723	\$ 49,804,503
Total Expenditures	\$ 201,853,747	\$ 220,159,810	\$ 230,023,862	\$ 232,808,129	\$ 223,075,357	\$ 226,287,845
<i>Yearly Increase (Decrease)</i>	<i>\$ 37,820,876</i>	<i>\$ (10,307,348)</i>	<i>\$ 18,476,158</i>	<i>\$ (22,001,323)</i>	<i>\$ (20,195,754)</i>	<i>\$ (23,719,200)</i>
Fund Balance - July 1	\$ 66,614,272	\$ 104,435,148	\$ 94,127,800	\$ 112,603,958	\$ 93,423,944	\$ 90,602,635
Fund Balance - June 30	\$ 104,435,148	\$ 94,127,800	\$ 112,603,958	\$ 90,602,635	\$ 73,228,190	\$ 66,883,435