

Lindbergh Schools

2017-2018

Revised Budget

&

Related Data

December 12, 2017

Revised Budget
December 12, 2017

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BUDGET MESSAGE

June 13, 2017

Lindbergh still relies heavily on local revenues, particularly property taxes. The Hancock Amendment allows the district to increase property tax revenue by the lesser of assessed value growth or inflation. 2017 is a reassessment year and as a result, assessed values increased over 10% in value, however inflation was at 2.1%, limiting the tax revenue increase to the 2.1%. In addition, the District is now considered a “formula” district on the state funding formula rather than hold-harmless. This means that our funding from the state on a per pupil basis will increase as our enrollment continues to increase and as the state adequacy target is increased. This will require the formula to be fully funded by the state legislature; something that has not occurred in the last decade.

The district is expected to grow by 182 students in 2017-18 and this continued growth requires more teachers, classroom furniture, student transportation and instructional supplies. To fund salary increases in addition to addressing the needs of growth, savings from staff retirements are being utilized and all revenue sources are maximized based on appropriately conservative estimates of available data and recent trends. In addition, the district will continue to estimate the current year Weighted Average Daily Attendance for calculating our state aid payment. This allows the district to receive state funds in the current fiscal year for the new students attending our schools rather than waiting until the following year to get reimbursed for the additional students. Existing budgets once again were reviewed and adjusted to support growth while avoiding negative impacts on students.

The 2017-18 budget projects revenues at \$71,901,367 leaving a surplus of \$23,719 excluding Prop G expenditures. This represents a \$2.7 million increase in revenue from the previous year. The primary reasons for revenue growth are additional state revenues due to our increased K-12 enrollment and becoming a formula district as discussed above. Along with that, the district continues to see housing values increase reflecting the improving economy and the high value residents place on having a quality school district. With the 2017 property assessment, the district returns to the 2007 pre-recession assessed value level for the first time in a decade.

Overall expenditures (excluding Prop G construction) for 2017-18 are projected at \$71,877,648, an increase of \$2,345,636 from the final 2016-17 budget. The increase is primarily due to salary increases for all staff and new staffing required as a result of overall growth and the opening of our sixth elementary school at Dressel. Salary increases include a 3.0% average increase for all staff and incorporates a step increase for teachers. Medical insurance benefits are budgeted for a 0% increase in January 2018 for the third year in a row. Being self-insured allows the district to contain rising insurance costs that continue to strain the larger economy. Other expenditure changes include three additional classroom teacher FTEs, more literacy teaching assistants, and increased transportation costs to accommodate district growth.

The Debt Service Fund is projected to operate at a surplus of \$2.3 million. This is a planned debt service payment model incorporating all of the existing debt and future debt service payments. This maintains a one-year reserve as required by state statute. Annual debt service payments have been rising over the last several years but should level off and remain consistent after 2019. This current funding model allows for budget planning and development while maintaining a steady debt service tax rate.

LINDBERGH SCHOOLS

DESCRIPTION OF FUNDS

The laws of the State of Missouri provide that all school moneys must be accounted for within a framework of four funds: Teachers, Incidental, Building, and Debt Service.

- A. The Operating Fund is made up of a combination of the General (Incidental) Fund, Special Revenue (Teachers) Fund and Capital Outlay (Building) Fund. Any bond proceeds (Prop funds) are shown separately so that the ongoing operational expenditures can be compared year to year. Prop funds are part of the Capital Outlay Funds for ASBR and Audit reporting.
- B. The General (Incidental) Fund is used to account for all financial resources except those required to be accounted for in another fund. This fund is designated as Fund 1 in this document.
- C. The Special Revenue (Teachers) Fund is used to account for revenue sources legally restricted to expenditures for purpose of teacher's salaries, and benefits, and tuition payments to other school districts. This fund is designated as Fund 2 in this document.
- D. The Capital Outlay (Building) Fund is used to account for facility acquisition or construction of major capital facilities. Under no circumstances will current expenditures be permitted in the Capital Outlay (Building) Fund. Expenditures from the Building Fund should be used only for major (capital) expenditures. Examples of these expenditures would be the cost of acquisition, construction, or erection of buildings, remodeling or reconstruction of buildings and the furnishing thereof, and similar property having a useful life substantially beyond the current fiscal year. Examples of expenditures not allowed to be paid from the Building Fund are the cost of mending leaks, painting, plastering, custodian salaries, maintenance supplies, and employee benefits. This fund is designated as Fund 4 in this document.
- E. Lindbergh Schools Board of Education has voted in the past that a portion of the Capital Outlay (Building) Fund be set aside in a Capital Projects Restricted Fund which is spent only with board approval for each expenditure. This fund was exhausted at June 30, 2015.
- F. The Debt Service Fund is used to account for the yearly accumulation of resources for, and the payment of, general obligation bond principal and interest. This fund is designated as Fund 3 in this document.
- G.

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**Operating
Fund**

REVENUE SUMMARY

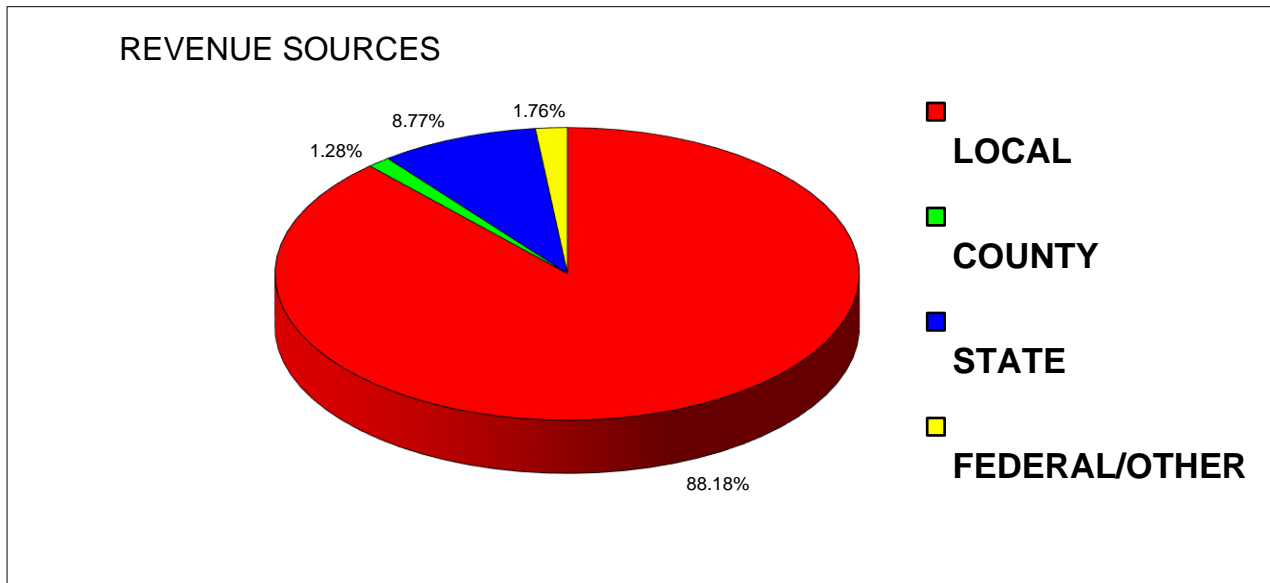
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SOURCES

LOCAL	\$63,613,305	88.18%
COUNTY	926,300	1.28%
STATE	6,328,952	8.77%
FEDERAL/OTHER	<u>1,272,669</u>	<u>1.75%</u>
TOTAL OPERATING REVENUES	72,141,226	100.00%



DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18	INCREASE / DECREASE 16-17 / 17-18
LOCAL	59,678,797	60,699,353	62,608,018	63,613,305	1.61%
COUNTY	871,494	945,257	946,148	926,300	-2.10%
STATE	4,562,522	5,002,163	5,335,592	6,328,952	18.62%
FEDERAL	1,340,437	1,326,947	1,360,436	1,222,044	-10.17%
OTHER	87,543	60,058	79,426	50,625	-36.26%
TOTAL OPERATING REVENUES BEFORE PROP G	66,540,793	68,033,778	70,329,620	72,141,226	2.58%
PROP G	35,259,794	0	0	0	--
TOTAL OPERATING REVENUES AFTER PROP G	101,800,587	68,033,778	70,329,620	72,141,226	2.58%

REVENUE ANALYSIS
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 OPERATING FUND REVENUES BY FUND AND SOURCE

FUND	ACTUAL 14-15				ACTUAL 15-16				ACTUAL 16-17				
	1	2	4	TOTAL	1	2	4	TOTAL	1	2	4	TOTAL	
LOCAL													
CURRENT TAXES	17,472,206	26,907,249	0	44,379,455	18,281,182	26,512,896	0	44,794,078	18,450,591	26,730,578	0	45,181,169	
DELINQUENT TAX	90,029	138,645	0	228,674	19,611	34,831	0	54,442	166,269	240,886	0	407,155	
M & M SURCHARGE TAX	618,732	952,849	0	1,571,581	642,473	931,015	0	1,573,488	649,669	941,219	0	1,590,888	
FINANCIAL INSTITUTION TAX	14,635	22,538	0	37,173	26,431	38,333	0	64,764	114,440	165,796	0	280,236	
SALES TAX (PROP C)	2,588,074	2,588,074	0	5,176,148	2,800,916	2,800,916	0	5,601,832	2,962,438	2,962,437	0	5,924,875	
TUITION - PATRONS	0	33,457	0	33,457	0	24,598	0	24,598	0	34,786	0	34,786	
TUITION - ECE	3,124,533	0	0	3,124,533	3,366,028	0	0	3,366,028	3,658,646	0	0	3,658,646	
TUITION - FULL DAY KINDERGARTEN	0	716,229	0	716,229	0	757,379	0	757,379	0	921,597	0	921,597	
TUITION - PEGS	0	360,525	0	360,525	0	359,100	0	359,100	0	305,267	0	305,267	
TUITION - SUMMER SCHOOL	0	3,950	0	3,950	0	3,125	0	3,125	0	700	0	700	
INTEREST - SAVINGS	28,957	824	1,114	30,895	31,246	1,317	2,345	34,908	26,771	2,000	8,488	37,259	
INTEREST - INVESTMENTS	18,906	7,854	130,666	157,426	43,611	13,106	232,977	289,694	132,140	27,175	124,854	284,169	
ATHLETICS	25,550			25,550	33,964			33,964	36,538			36,538	
RENTALS	99,888	0	0	99,888	93,136	0	0	93,136	125,541	0	0	125,541	
DRIVER EDUCATION	6,125	0	0	6,125	4,200	0	0	4,200	2,800	0	0	2,800	
FOOD SERVICE	1,569,897	0	0	1,569,897	1,602,377	0	0	1,602,377	1,703,385	0	0	1,703,385	
OTHER	1,778,504	57,902	63,760	1,900,166	1,862,407	80,917	0	1,943,324	2,038,740	46,227	0	2,084,967	
VICC	0	257,125	0	257,125		98,916	0	98,916		28,040	0	28,040	
TOTAL LOCAL SOURCES	27,436,036	32,047,221	195,540	59,678,797	28,807,582	31,656,449	235,322	60,699,353	30,067,968	32,406,708	133,342	62,608,018	0
COUNTY													
FINES, FORFEITURES	0	65,954	0	65,954	0	62,549	0	62,549	0	66,376	0	66,376	
UTILITY TAXES	317,141	488,399	0	805,540	360,233	522,475	0	882,708	359,298	520,474	0	879,772	
OTHER COUNTY (COUNTY STOCK)	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL COUNTY SOURCES	317,141	554,353	0	871,494	360,233	585,024	0	945,257	359,298	586,850	0	946,148	

REVENUE ANALYSIS
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OPERATING FUND REVENUES BY FUND AND SOURCE

FUND	14-15 ACTUAL				15-16 ACTUAL				16-17 ACTUAL			
	1	2	4	TOTAL	1	2	4	TOTAL	1	2	4	TOTAL
STATE												
BASIC FORMULA & CLASSROOM TRUST	712,845	1,429,447	1,436,900	3,579,192	827,107	1,765,517	1,436,900	4,029,524	977,182	2,075,119	1,436,900	4,489,201
TRANSPORTATION	421,919	0	0	421,919	395,834	0	0	395,834	311,958	0	0	311,958
VOCATIONAL	0	5,141	0	5,141	0	51,255	0	51,255	0	4,261	0	4,261
GRANTS	0	0	79,691	79,691	0	0	0	0	0	0	0	0
EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	270,472	270,472	0	0	327,603	327,603	0	0	327,604	327,604
OTHER	122,625	83,482	0	206,107	97,784	100,163	0	197,947	109,192	93,376	0	202,568
TOTAL STATE SOURCES	1,257,389	1,518,070	1,787,063	4,562,522	1,320,725	1,916,935	1,764,503	5,002,163	1,398,332	2,172,756	1,764,504	5,335,592
FEDERAL												
MEDICAID	44,251	0	0	44,251	35,856	0	0	35,856	41,597	0	0	41,597
TITLE I	485,536	0	0	485,536	457,256	0	0	457,256	423,312	0	0	423,312
TITLE III	34,578	0	0	34,578	42,901	0	0	42,901	55,718	0	0	55,718
TITLE II	121,196	0	0	121,196	154,759	0	0	154,759	144,654	0	0	144,654
FOOD SERVICE	616,237	0	0	616,237	636,163	0	0	636,163	661,718	0	0	661,718
OTHER	0	0	38,639	38,639	12	0	0	12	4	33,433	0	33,437
TOTAL FEDERAL SOURCES	1,301,798	0	38,639	1,340,437	1,326,947	0	0	1,326,947	1,327,003	33,433	0	1,360,436
OTHER REVENUE												
TUITION UNACREDITED DISTRICTS	0	80,678	0	80,678	0	56,349	0	56,349	0	65,312	0	65,312
SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	6,865	6,865	0	0	3,709	3,709	0	0	14,114	14,114
TOTAL OTHER REVENUE	0	80,678	6,865	87,543	0	56,349	3,709	60,058	0	65,312	14,114	79,426
TOTAL OPERATING REVENUE BEFORE PROP G	30,312,364	34,200,322	2,028,107	66,540,793	31,815,487	34,214,757	2,003,534	68,033,778	33,152,601	35,265,059	1,911,960	70,329,620
PROP G	0	0	35,259,794	35,259,794	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES AFTER PROP G	30,312,364	34,200,322	37,287,901	101,800,587	31,815,487	34,214,757	2,003,534	68,033,778	33,152,601	35,265,059	1,911,960	70,329,620

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OPERATING REVENUES BY FUND AND SOURCE

ASSESSED VALUATION ¹		\$1,389,601,110			
		17-18 REVISED			
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	\$1.2000	\$2.2431	\$0.0000	\$3.4431
	ADJUSTED LEVY	1.2000	2.2431	0.0000	\$3.4431
LOCAL	CURRENT TAXES	16,348,553	29,873,943	0	46,222,496
	DELINQUENT TAX	160,520	240,180	0	400,700
	M & M SURCHARGE TAX	679,067	1,200,933	0	1,880,000
	FINANCIAL INSTITUTION TAX	26,528	48,472	0	75,000
	SALES TAX (PROP C)	3,046,250	3,046,250	0	6,092,500
	TUITION - PATRONS	0	10,856	0	10,856
	TUITION - ECE	3,550,000	0	0	3,550,000
	TUITION - FULL DAY KINDERGARTEN	0	911,250	0	911,250
	TUITION - PEGS	0	267,900	0	267,900
	TUITION - SUMMER SCHOOL	0	500	0	500
	INTEREST - SAVINGS	29,300	1,300	23,675	54,275
	INTEREST - INVESTMENTS	110,275	9,000	42,000	161,275
	ATHLETICS	45,000	0	0	45,000
	RENTALS	125,000	0	0	125,000
	DRIVER EDUCATION	7,500	0	0	7,500
	FOOD SERVICE	1,730,450	0	0	1,730,450
	OTHER	2,049,308	29,295	0	2,078,603
	VICC	0	0	0	0
	TOTAL LOCAL SOURCES	27,907,751	35,639,879	65,675	63,613,305
COUNTY	FINES, FORFEITURES	0	70,300	0	70,300
	UTILITY TAXES	302,767	553,233	0	856,000
	OTHER COUNTY (COUNTY STOCK)	0	0	0	0
	TOTAL COUNTY SOURCES	302,767	623,533	0	926,300

¹ Assessed valuation for adopted budget represents the March estimate on reassessment years (odd) or the December 31 value on non-reassessment years (even). For revised budget, represents post Board of Equalization assessed value used to set tax rate.

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OPERATING REVENUES BY FUND AND SOURCE

SOURCE	DESCRIPTION	17-18 REVISED			TOTAL
		GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	
	ASSESSED VALUATION ¹	\$1,389,601,110			
	UNADJUSTED LEVY	1.2000	2.2431	0.0000	3.4431
	ADJUSTED LEVY	1.2000	2.2431	0.0000	3.4431
STATE	BASIC FORMULA & CLASSROOM TRUST	1,094,500	2,925,200	1,436,900	5,456,600
	TRANSPORTATION	336,600	0	0	336,600
	VOCATIONAL	7,799	1,000	0	8,799
	GRANTS	0	0	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	327,603	327,603
	OTHER	199,350	0	0	199,350
	TOTAL STATE SOURCES	1,638,249	2,926,200	1,764,503	6,328,952
FEDERAL	MEDICAID	40,000	0	0	40,000
	TITLE I	332,889	0	0	332,889
	TITLE III	47,401	0	0	47,401
	TITLE II	95,018	0	0	95,018
	FOOD SERVICE	654,280	0	0	654,280
	OTHER	10,015	42,441	0	52,456
	TOTAL FEDERAL SOURCES	1,179,603	42,441	0	1,222,044
OTHER REVENUE					
	TUITION UNACREDITED DISTRICTS	0	35,625	0	35,625
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL OTHER REVENUE	0	35,625	15,000	50,625
TOTAL OPERATING REVENUE		31,028,370	39,267,678	1,845,178	72,141,226

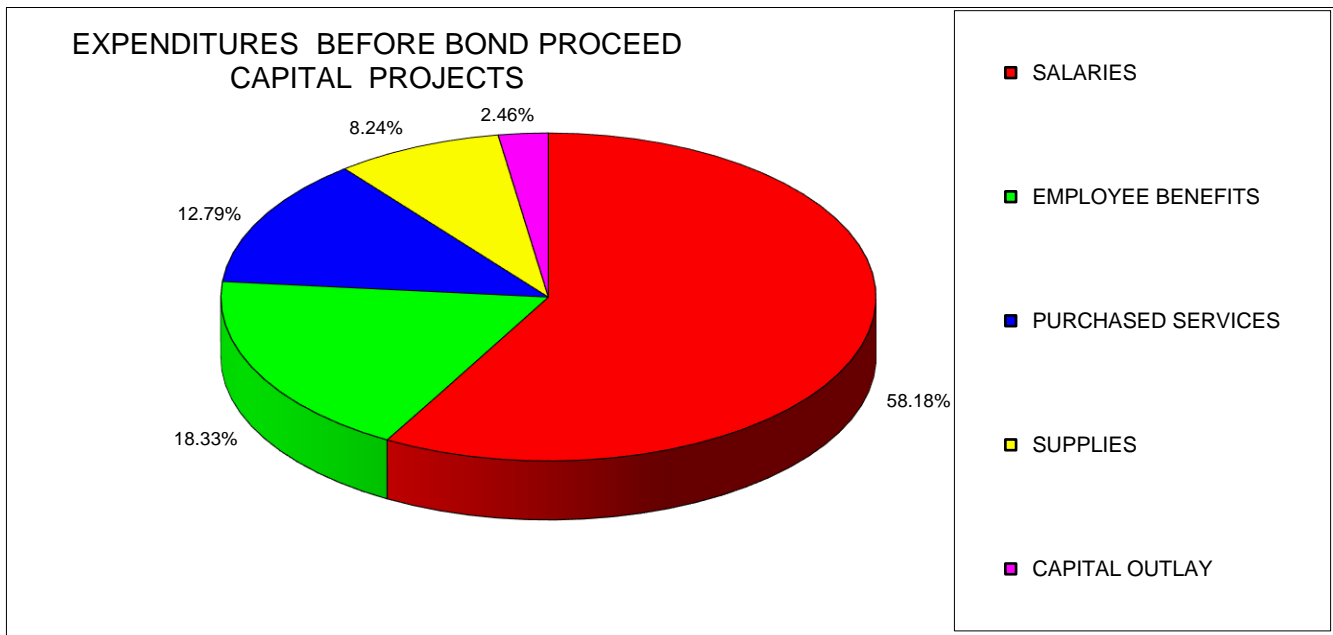
¹ Assessed valuation for adopted budget represents the March estimate on reassessment years (odd) or the December 31 value on non-reassessment years (even). For revised budget, represents post Board of Equalization assessed value used to set tax rate.

EXPENDITURE SUMMARY

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SALARIES	41,948,994	58.18%
EMPLOYEE BENEFITS	13,216,170	18.33%
PURCHASED SERVICES	9,219,277	12.79%
SUPPLIES	5,942,541	8.24%
CAPITAL OUTLAY	1,771,395	2.46%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	<u>\$72,098,377</u>	100.00%



DESCRIPTION	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18	INCR/DECR 16-17 / 17-18 %
SALARIES	1	9,445,653	9,968,722	9,917,537	10,237,974	3.23%
SALARIES	2	28,880,916	29,762,686	29,917,785	31,711,020	5.99%
BENEFITS	1	2,907,572	3,112,410	3,171,230	3,518,795	10.96%
BENEFITS	2	8,421,147	9,109,630	9,229,875	9,697,375	5.07%
PURCHASED SERVICES	1	8,839,894	8,981,921	9,813,718	9,219,277	-6.06%
SUPPLIES	1	4,536,498	4,554,924	4,614,391	5,942,541	28.78%
CAPITAL OUTLAY	4	7,580,434	5,150,149	2,253,163	1,771,395	-21.38%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS		<u>\$70,612,114</u>	<u>\$70,640,442</u>	<u>\$68,917,699</u>	<u>\$72,098,377</u>	4.62%
BOND PROCEED CAPITAL PROJECTS	4	<u>2,447,541</u>	<u>12,332,715</u>	<u>12,663,330</u>	<u>2,700,000</u>	
TOTAL OPERATING EXPENDITURES		<u><u>\$73,059,655</u></u>	<u><u>\$82,973,157</u></u>	<u><u>\$81,581,029</u></u>	<u><u>\$74,798,377</u></u>	

EXPENDITURE ANALYSIS
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 OPERATING FUND EXPENDITURES
 PARENTS AS TEACHERS &
 EARLY CHILDHOOD EDUCATION

THE EARLY CHILDHOOD PROGRAMS CONSIST OF THREE DISTINCT, YET COOPERATIVE PROGRAMS UNDER THE SAME UMBRELLA.

THE PRESCHOOL PROGRAM IS DESIGNED TO MEET THE DEVELOPMENTAL NEEDS OF CHILDREN WHILE IDENTIFYING ANY EARLY INTERVENTION STEPS WHICH WOULD BE BENEFICIAL FOR THE CHILD'S DEVELOPMENT. THE CURRICULUM OF THE PRESCHOOL PROGRAM, BOTH PART DAY AND FULL DAY, IS ALIGNED WITH STATE STANDARDS FOR ALL AREAS OF DEVELOPMENT, WHICH INCLUDE, SOCIAL, LANGUAGE, MATH, SCIENCE, AND MOTOR DEVELOPMENT. IN ADDITION, WE MEET THE STATE REQUIREMENTS FOR THE SCHOOL DISTRICT FOR IDEA AND ECDA REQUIREMENTS. WITHIN THE CLASSROOM, STUDENTS RECEIVE A BALANCED EDUCATIONAL APPROACH OF TEACHER AND CHILD DIRECTED EXPERIENCES, WHICH ARE DESIGNED TO MEET THE LEARNING GOALS OF EACH CHILD. THE BEFORE AND AFTER SCHOOL PROGRAMS ARE DESIGNED TO BE A SAFE AND RECREATIONAL PROGRAM FOR CHILDREN DURING THE BEFORE AND AFTER SCHOOL HOURS WHICH SUPPORTS THE LEARNING OF THE SCHOOL DAY WHILE PROVIDING ADDITIONAL OPPORTUNITY FOR SOCIAL DEVELOPMENT. THE BEFORE AND AFTER SCHOOL PROGRAMS AND PRESCHOOL PROGRAM ARE TUITION BASED AND DESIGNED TO BE SELF-SUSTAINING.

THE PARENTS AS TEACHERS PROGRAM MEETS AND EXCEEDS THE STATE GUIDELINES FOR THE EARLY CHILDHOOD DEVELOPMENT ACT. THIS PROGRAM IS FREE OF CHARGE FOR FAMILIES AND PROVIDES DEVELOPMENTAL SCREENINGS, PERSONAL VISITS AND GROUP MEETINGS ON POPULAR PARENTING TOPICS. THE PROGRAM IS A SUPPORT TO PARENTS TO HELP THEM TO BE THE CHILD'S FIRST AND MOST INFLUENTIAL TEACHER. THE PARENTS AS TEACHERS PROGRAM IS A STATE MANDATED PROGRAM, SUPPORTED BY STATE REIMBURSEMENT AND THE DISTRICT.

	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
PARENTS AS TEACHERS:					
SALARIES	1	150,397	161,195	163,135	173,395
BENEFITS	1	21,409	23,033	22,416	25,159
PURCHASED SERVICES	1	6,944	2,806	5,732	7,400
SUPPLIES	1	186	2,996	1,617	3,466
CAPITAL OUTLAY	4	0	0	0	0
TOTAL PARENTS AS TEACHERS		178,936	190,030	192,900	209,420
EARLY CHILDHOOD EDUCATION:					
SALARIES	1	1,793,085	1,937,572	1,962,063	2,034,081
BENEFITS	1	555,514	595,056	591,168	644,313
PURCHASED SERVICES	1	275,812	295,552	321,537	295,696
SUPPLIES	1	118,167	128,863	60,778	59,415
CAPITAL OUTLAY	4	78,468	27,719	0	0
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		2,821,046	2,984,762	2,935,546	3,033,505
PAT & ECE ACTIVITY FUNDS					
SALARIES	1	1,136	1,912	1,677	0
BENEFITS	1	87	146	128	0
PURCHASED SERVICES	1	720	1,336	682	0
SUPPLIES	1	5,770	8,479	7,250	26,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		7,713	11,873	9,737	26,000

EXPENDITURE ANALYSIS
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 OPERATING FUND EXPENDITURES
 ELEMENTARY SCHOOL INSTRUCTION

THE INSTRUCTIONAL PROGRAM AT THE ELEMENTARY LEVEL INTRODUCES AND REINFORCES KEY CONCEPTS IN READING, WRITING, SPELLING, MATHEMATICS, SCIENCE, AND SOCIAL STUDIES WITH A PRIMARY FOCUS ON LANGUAGE ARTS AND MATHEMATICS. IN ADDITION TO THE CORE CURRICULUM, ELEMENTARY STUDENTS EXPERIENCE ART, PHYSICAL EDUCATION, AND VOCAL MUSIC AT ALL GRADES. READING INTERVENTION ASSISTANCE IS PROVIDED FOR STUDENTS WHO ARE READING BELOW GRADE LEVEL, AND MATH INTERVENTION INSTRUCTION IS PROVIDED FOR INTERMEDIATE STUDENTS WHO QUALIFY.

INSTRUMENTAL MUSIC IS OFFERED TO INTERESTED STUDENTS BEGINNING WITH STRINGS IN FOURTH GRADE. GIFTED STUDENTS WHO QUALIFY ARE INVITED TO PARTICIPATE IN L.E.A.P. (LINDBERGH EAGER ACHIEVERS PROGRAM). EACH ELEMENTARY SCHOOL ALSO PROVIDES SERVICES IN THE FOLLOWING AREAS: LIBRARY, GUIDANCE AND COUNSELING, AND HEALTH SERVICES.

ELEMENTARY SCHOOL BUDGETS REFLECT CAREFUL CONSIDERATION FOR THE NEEDS OF THE INSTRUCTIONAL PROGRAM. EACH CLASSROOM IS EQUIPPED ACCORDING TO THE LINDBERGH "STANDARDS LIST" IN ORDER TO GIVE ALL STUDENTS AN EQUAL EDUCATIONAL OPPORTUNITY.

SERVICES, SUPPLIES & CAPITAL PER PUPIL ALLOCATION		\$106.03	N/A	N/A	\$108.00
		ACTUAL	ACTUAL	ACTUAL	REVISED
FUND		14-15	15-16	16-17	17-18
SALARIES	1	1,054,910	1,076,349	1,089,763	1,003,980
SALARIES	2	10,473,963	10,706,066	11,087,185	12,296,893
BENEFITS	1	236,854	260,544	270,572	245,338
BENEFITS	2	3,078,503	3,330,167	3,456,995	3,841,177
PURCHASED SERVICES	1	28,099	26,825	24,524	19,448
SUPPLIES	1	274,185	255,537	240,298	308,725
CAPITAL OUTLAY	4	225,993	25,102	6,246	10,299
TOTAL ELEMENTARY SCHOOL INSTRUCTION		15,372,507	15,680,590	16,175,583	17,725,860

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OPERATING FUND EXPENDITURES
MIDDLE SCHOOL INSTRUCTION

INSTRUCTION AT THE MIDDLE LEVEL TAKES PLACE WITHIN A FRAMEWORK DESIGNED TO SUPPORT STUDENTS THROUGH TIMES OF PHYSICAL, EMOTIONAL, SOCIAL, AND PSYCHOLOGICAL CHANGE. EMPHASIS IS PLACED UPON REALIZING THE DESCRIPTION OF THE LINDBERGH STUDENT AS DEVELOPED BY THE COMPREHENSIVE SCHOOL IMPROVEMENT PROGRAM (CSIP) PLANNING COMMITTEE.

THE MIDDLE SCHOOL INSTRUCTIONAL PROGRAM EMPHASIZES THE TEACHING OF BASIC SKILLS IN MATHEMATICS, ENGLISH, SCIENCE, AND SOCIAL STUDIES. STUDENTS ARE CHALLENGED UP AT ALL LEVELS. ALL EIGHTH GRADE STUDENTS ARE ENROLLED IN EITHER PRE-ALGEBRA OR ALGEBRA, WHILE SEVENTH GRADE STUDENTS HAVE THE OPPORTUNITY TO ENROLL IN PRE-ALGEBRA. CHALLENGE CLASSES ARE OFFERED TO SEVENTH AND EIGHT GRADE STUDENTS IN ENGLISH, SCIENCE, SOCIAL STUDIES, AND FOREIGN LANGUAGE. ADDITIONALLY, ALL MIDDLE SCHOOL STUDENTS RECEIVE THREE YEARS OF FOREIGN LANGUAGE INSTRUCTION, AND AN EXTENDED DOUBLE PERIOD OF LANGUAGE ARTS.

ALL STUDENTS ARE FURTHER INVOLVED IN ART, COMMUNICATION ARTS, EXPLORING TECHNOLOGY, FAMILY AND CONSUMER SCIENCES, VOCAL MUSIC, INSTRUMENTAL MUSIC, KEYBOARDING, AND PHYSICAL EDUCATION. THE PHILOSOPHY OF THE MIDDLE SCHOOL IS TO INTRODUCE ALL STUDENTS TO A WIDE VARIETY OF COURSE OPPORTUNITIES BEYOND THE CORE. THE EXPLORATION ALLOWS STUDENTS TO ACQUIRE KNOWLEDGE AND SKILLS THAT WILL SERVE THEM WELL IN THE FUTURE.

SERVICES, SUPPLIES & CAPITAL PER PUPIL ALLOCATION		\$106.03	N/A	N/A	\$108.00
		ACTUAL	ACTUAL	ACTUAL	REVISED
	FUND	14-15	15-16	16-17	17-18
SALARIES	1	499,122	562,515	562,244	476,930
SALARIES	2	5,748,052	5,983,870	5,838,662	6,189,633
BENEFITS	1	132,184	151,578	148,150	132,868
BENEFITS	2	1,621,385	1,791,897	1,734,862	1,878,169
PURCHASED SERVICES	1	11,080	12,005	9,928	13,664
SUPPLIES	1	127,047	121,781	129,977	154,730
CAPITAL OUTLAY	4	160,908	160,221	1,903	7,387
TOTAL MIDDLE SCHOOL INSTRUCTION		8,299,778	8,783,867	8,425,726	8,853,381

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OPERATING FUND EXPENDITURES
HIGH SCHOOL INSTRUCTION

THE PROPOSED HIGH SCHOOL BUDGET REFLECTS THE WORK AND THOUGHTS OF EACH ADMINISTRATOR, DEPARTMENT CHAIR AND INSTRUCTOR. THE BUDGET PROCESS STARTED IN DECEMBER AND ENDED WITH A DEPARTMENT CHAIR MEETING IN FEBRUARY. THIS TEAM APPROACH ALLOWED ALL MEMBERS OF OUR LEARNING COMMUNITY THE OPPORTUNITY TO ADDRESS INDIVIDUAL AND DEPARTMENT CURRICULAR AND INSTRUCTIONAL GOALS. RESOURCES ALLOCATED THROUGH THIS COOPERATIVE PROCESS ARE USED IN MORE EFFICIENT AND PRODUCTIVE WAYS TO HELP INSTRUCTORS REACH THE EDUCATIONAL GOALS ESTABLISHED.

DEPARTMENTS UTILIZED THE SCHOOL GOALS TO ESTABLISH BUDGETS THAT CONSIDERED NEEDS IN THESE AREAS WITH SPECIAL EMPHASIS ON ACADEMIC ACHIEVEMENT FOR ALL STUDENTS. STAFFING, PROFESSIONAL DEVELOPMENT, SUPPLIES, TEXTBOOKS AND PURCHASED SERVICES WILL BE DIRECTED TOWARD ACADEMIC ACHIEVEMENT FOR STUDENTS THROUGH OFFERINGS AND SUPPORT SYSTEMS. ACTUAL COURSE SELECTIONS BY STUDENTS FOR THE CURRENT YEAR MAY CAUSE A REALLOCATION OF RESOURCES FROM DEPARTMENT TO DEPARTMENT. IN ADDITION, INCREASED COSTS FOR SUPPLIES, EQUIPMENT REPAIR, EQUIPMENT REPLACEMENT AND PURCHASED SERVICES WILL HAVE AN IMPACT ON THE RESOURCES WITHIN THE PROPOSED BUDGET.

SERVICES, SUPPLIES & CAPITAL PER PUPIL ALLOCATION *		\$166.92	N/A	N/A	\$140.00
	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
SALARIES	1	677,601	673,956	657,288	611,564
SALARIES	2	7,638,285	7,784,340	7,729,022	7,933,658
BENEFITS	1	172,244	204,377	214,320	211,577
BENEFITS	2	2,201,643	2,308,965	2,291,822	2,410,601
PURCHASED SERVICES	1	81,270	96,046	138,101	105,966
SUPPLIES	1	261,322	253,021	235,930	241,332
CAPITAL OUTLAY	4	71,386	55,051	7,307	34,833
TOTAL HIGH SCHOOL INSTRUCTION		11,103,751	11,375,756	11,273,790	11,549,531

* For 17-18 and beyond, does not include allocation for commencement and Honors/IB/AP

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OPERATING FUND EXPENDITURES
ACTIVITY/ATHLETICS PROGRAM

THE ACTIVITIES BUDGET WAS ESTABLISHED IN 1996-97. THE PROGRAM HAS EXPANDED EACH YEAR TO PROVIDE ADDITIONAL OPPORTUNITIES FOR STUDENTS TO PARTICIPATE. THE EMPHASIS FOR THIS FISCAL YEAR WILL BE ON OFFERING ADDITIONAL CLASSES IN THE AFTER SCHOOL PROGRAM AND ADULT COMMUNITY EDUCATION AND CONTINUING THE LAA PROGRAM. THESE OFFERINGS ARE DESIGNED FOR K-8 STUDENTS.

THE PROPOSED ATHLETIC PROGRAM BUDGET WILL PROVIDE FOR STUDENT ACTIVITY IN TWENTY-THREE INTER-SCHOLASTIC SPORT PROGRAMS. THE TOTAL PROGRAM WILL CONSIST OF FIFTY SEPARATE TEAMS REPRESENTING TWENTY-THREE VARSITY TEAMS AND TWENTY-SEVEN LOWER LEVEL TEAMS. THE PROGRAM PROVIDES FOR PARTICIPATION BY FRESHMEN, SOPHOMORE, JUNIOR AND SENIOR STUDENTS AT EITHER THE VARSITY OR LOWER LEVEL TEAMS . THIS PROGRAM AND BUDGET ALSO INCLUDES THE CHEERLEADING AND POM PON TEAMS (OR) SQUADS.

	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
DISTRICT COMMUNITY ED					
SALARIES	1	290,263	285,081	295,068	285,257
SALARIES	2	24,791	0	0	0
BENEFITS	1	72,206	75,980	79,445	72,402
BENEFITS	2	6,019	0	0	0
PURCHASED SERVICES	1	28,530	30,910	53,727	62,250
SUPPLIES	1	53,899	43,694	44,113	39,322
CAPITAL OUTLAY	4	3,310	0	0	0
		<u>479,018</u>	<u>435,665</u>	<u>472,353</u>	<u>459,231</u>
HS ATHLETIC PROGRAM					
SALARIES	1	56,824	51,578	47,996	53,418
SALARIES	2	483,707	463,742	448,116	468,967
BENEFITS	1	16,732	16,206	15,690	15,568
BENEFITS	2	82,128	80,478	79,488	83,409
PURCHASED SERVICES	1	205,494	201,778	229,298	179,587
SUPPLIES	1	43,952	55,468	50,018	106,138
CAPITAL OUTLAY	4	0	0	13,250	0
		<u>888,837</u>	<u>869,250</u>	<u>883,856</u>	<u>907,087</u>
STUDENT & STAFF ACTIVITIES					
SALARIES	1	64,211	108,712	75,000	0
SALARIES	2	238,814	256,594	262,535	269,335
BENEFITS	1	9,463	16,388	11,723	0
BENEFITS	2	38,797	40,610	41,328	43,003
PURCHASED SERVICES	1	472,852	426,222	412,618	112,648
SUPPLIES	1	580,146	765,957	742,489	1,187,260
CAPITAL OUTLAY	4	15,368	12,974	18,621	75,000
		<u>1,419,651</u>	<u>1,627,457</u>	<u>1,564,314</u>	<u>1,687,246</u>

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OPERATING FUND EXPENDITURES
EXECUTIVE ADMINISTRATION
SUPPORT SERVICES

THE EXECUTIVE ADMINISTRATION BUDGET PROVIDES FOR THE OPERATION OF THE BOARD OF EDUCATION AND THE SUPERINTENDENT'S OFFICE.

INCLUDED IS THE COMMUNITY RELATIONS DEPARTMENT WHICH IS RESPONSIBLE FOR THE COORDINATION, COMMUNICATION AND DEVELOPMENT OF PUBLIC INFORMATION FOR THE SCHOOL DISTRICT AND MAINTAINING THE DISTRICT WEB PAGE. ALSO INCLUDED IS THE DISTRICT SUPPORTED FOUNDATION ACTIVITY.

	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
SALARIES	1	256,580	276,555	277,722	289,036
SALARIES	2	259,219	267,514	270,858	278,984
BENEFITS	1	76,491	81,323	82,241	85,740
BENEFITS	2	55,596	57,188	55,858	58,684
PURCHASED SERVICES *	1	35,378	49,906	550,858	80,535
SUPPLIES	1	20,173	24,956	23,174	19,866
CAPITAL OUTLAY	4	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION		703,437	757,442	1,260,711	812,845

* FY17 includes \$508,208 of refunded property tax revenue from prior years required to be shown as expense per DESE

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OPERATING FUND EXPENDITURES
CURRICULUM AND INSTRUCTION

SUPPORT SERVICES

THE DIVISION OF CURRICULUM AND INSTRUCTION IS RESPONSIBLE FOR THE DEVELOPMENT AND PUBLICATION OF THE K-12 CURRICULUM AS WELL AS THE INSTRUCTION OF THAT CURRICULUM THROUGHOUT THE DISTRICT. THE CURRICULUM MUST BE CLEARLY WRITTEN, ARTICULATED, AND UNDERSTOOD BY FACULTY, STUDENTS, AND PARENTS ALIKE. FOLLOWING THE DEVELOPMENT OF SUBJECT AREA CURRICULUM, TEXTBOOKS AND OTHER SUPPORT MATERIAL INCLUDING SOFTWARE AND LIBRARY MATERIAL MUST BE ADOPTED AND PUT IN PLACE TO FACILITATE THE INSTRUCTIONAL PROCESS. SPECIAL ATTENTION MUST BE GIVEN TO INSTRUCTIONAL PRACTICES AND PROFESSIONAL DEVELOPMENT TO INSURE THAT TEACHERS ARE UTILIZING THE MOST EFFECTIVE INSTRUCTIONAL METHODS. PROGRAMMATIC CHANGES ARE SOMETIMES NECESSITATED IN ORDER TO MORE EFFECTIVELY CARRY OUT THE INSTRUCTIONAL PROGRAM. THIS BUDGET SUPPORTS THE PURCHASE OF TEXTBOOKS, SOFTWARE, LIBRARY SUPPORT MATERIALS, THE DEVELOPMENT OF PROGRAMMATIC CHANGES, AND THE COST OF CURRICULUM DEVELOPMENT. THE DIVISION WORKS ALSO FACILITATES PROFESSIONAL DEVELOPMENT OF INSTRUCTIONAL PROCESSES UTILIZED IN THE INSTRUCTION OF THE CURRICULUM.

THIS BUDGET REPRESENTS AN EMPHASIS IN THE AREAS OF TEXTBOOK AND SUPPORT MATERIALS PURCHASE, PROFESSIONAL DEVELOPMENT, PROGRAM SUPPORT, AND CURRICULUM PUBLICATION. THE COST OF TEXTBOOKS, SUPPORT MATERIAL, AND SUPPORTING SOFTWARE CONTINUES TO INCREASE AS THE NEED FOR SUCH SUPPORT MATERIALS ALSO INCREASES.

CURRICULUM AND INSTRUCTION ALSO INCLUDES THE AREAS OF GUIDANCE AND COUNSELING SERVICES, THE STANDARDIZED TESTING PROGRAM, HEALTH SERVICES, THE VOLUNTARY INTERDISTRICT TRANSFER PROGRAM, DISCIPLINE, EDUCATIONAL PROGRAMS FOR THE HOMELESS AS OUTLINED IN THE STEWART B. MCKINNEY ACT, COORDINATION OF THE SAFE SCHOOLS ACT ENFORCEMENT, SECURITY, SUPERVISION OF ALTERNATIVE PROGRAMS, SOCIAL WORKERS, COORDINATION WITH DIVISION OF FAMILY SERVICES, AND FACILITATES CLAIMS FOR MEDICAID. THE ASSISTANT SUPERINTENDENT SUPERVISES THE DIRECTOR OF STUDENT SERVICES WHO COORDINATES SERVICES FOR STUDENTS WITH DISABILITIES, THE LEAD NURSE AND LEAD COUNSELOR FOR THE DISTRICT.

GUIDANCE AND COUNSELING SERVICES ARE DESIGNED TO ASSIST STUDENTS IN GAINING MAXIMUM BENEFIT FROM THEIR EDUCATIONAL PROGRAM THROUGH DEVELOPING AND SUPPORTING AN ACADEMIC PLAN WHICH IS CONSISTENT WITH THE STUDENT'S ABILITIES, APTITUDES, INTERESTS, NEEDS AND GOALS.

THE TESTING PROGRAM PROVIDES THE MEANS FOR DETERMINING WHETHER THE INSTRUCTIONAL PROGRAM IS MEETING ITS GOALS AND OBJECTIVES. TESTS FOR SPECIFIC KNOWLEDGE AND COMPREHENSION, NORM REFERENCED ACHIEVEMENT TESTS, TEACHER DEVELOPED TESTS, INTELLIGENCE, MENTAL ABILITY, AND APTITUDE TESTS ARE ADMINISTERED PERIODICALLY THROUGHOUT A STUDENT'S ACADEMIC CAREER. THE IMPLEMENTATION OF THE STATE MANDATED (MAP) MISSOURI ASSESSMENT PROGRAM CONTINUES TO BE AN IMPORTANT PART OF THE TESTING PROGRAM.

THE HEALTH PROGRAM PROVIDES FOR THE PHYSICAL WELL-BEING OF STUDENTS WITH THE PURPOSE OF HELPING EACH STUDENT ATTEND SCHOOL IN OPTIMUM HEALTH IN ORDER TO BENEFIT FROM THEIR SCHOOL EXPERIENCE.

	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
SALARIES	1	128,988	127,412	126,375	143,895
SALARIES	2	784,339	872,176	791,750	779,230
BENEFITS	1	43,406	42,070	36,591	39,986
BENEFITS	2	194,750	218,085	187,656	178,939
PURCHASED SERVICES	1	102,748	126,880	37,338	79,192
SUPPLIES	1	785,300	716,543	749,069	732,769
CAPITAL OUTLAY	4	0	60,150	40,887	14,590
TOTAL CURRICULUM AND INSTRUCTION		2,039,531	2,163,316	1,969,666	1,968,601

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES		ACTUAL	ACTUAL	ACTUAL	REVISED
CURRICULUM AND INSTRUCTION	FUND	14-15	15-16	16-17	17-18
TITLE I					
SALARIES	1	0	0	0	0
SALARIES	2	376,695	316,852	332,784	351,115
BENEFITS	1	0	0	0	0
BENEFITS	2	103,483	119,565	122,998	103,677
PURCHASED SERVICES	1	1,391	5,969	10,692	2,950
SUPPLIES	1	406	1,818	3,476	11,585
TOTAL TITLE I		481,975	444,204	469,950	469,327
TITLE II A					
SALARIES	2	134,900	143,650	147,197	25,000
BENEFITS	2	33,968	36,689	46,379	3,000
PURCHASED SERVICES	1	26,554	31,987	31,489	59,000
SUPPLIES	1	984	134	0	8,018
TOTAL TITLE V		196,406	212,460	225,065	95,018
OTHER FEDERAL PROGRAMS AND OTHER GRANTS					
SALARIES	1	108,440	113,334	110,521	53,731
SALARIES	2	0	1,283	2,986	83,025
BENEFITS	1	17,472	53,287	59,870	23,826
BENEFITS	2	0	98	380	40,872
PURCHASED SERVICES	1	9,874	15,699	12,404	39,505
SUPPLIES	1	23,717	42,942	15,308	51,608
CAPITAL OUTLAY	4	148,255	112,983	15,016	5,000
TOTAL GRANTS		307,758	339,626	216,485	297,567

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES		ACTUAL	ACTUAL	ACTUAL	REVISED
CURRICULUM AND INSTRUCTION	FUND	14-15	15-16	16-17	17-18
ACADEMIC CAMP					
SALARIES	1	3,224	3,139	3,633	4,938
BENEFITS	1	511	499	581	788
PURCHASED SERVICES	1	105	105	0	0
SUPPLIES	1	147	214	98	196
TOTAL ACADEMIC CAMP		3,987	3,957	4,312	5,922
FULL DAY KDG					
SALARIES	2	352,400	434,174	458,987	507,439
BENEFITS	2	97,927	124,960	137,760	156,068
TOTAL FULL DAY KDG		450,327	559,134	596,747	663,507
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES	1	80,593	204,054	75,331	102,865
SUPPLIES	1	0	0	0	0
DIV YOUTH SERVICES		15,000			
MANAGEMENT SCHOOL		78,500			
ALT TO SUSPENSION		9,365			

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES		ACTUAL	ACTUAL	ACTUAL	REVISED
CURRICULUM AND INSTRUCTION	FUND	14-15	15-16	16-17	17-18
INSTRUMENTAL MUSIC					
SALARIES	1	0	650	700	700
SALARIES	2	556,900	570,407	581,438	599,391
BENEFITS	1	0	50	112	75
BENEFITS	2	183,658	193,939	195,317	194,201
PURCHASED SERVICES	1	41,533	47,053	46,625	41,664
SUPPLIES	1	31,248	33,235	28,875	42,373
CAPITAL OUTLAY	4	30,590	20,077	23,170	20,535
TOTAL INSTRUMENTAL MUSIC		843,929	865,411	876,237	898,939
GIFTED AND TALENTED PROGRAM					
SALARIES	1	0	0	0	0
SALARIES	2	556,994	526,429	474,642	481,015
BENEFITS	1	0	0	0	0
BENEFITS	2	147,757	142,613	134,077	145,282
PURCHASED SERVICES	1	2,423	4,333	13,266	0
SUPPLIES	1	12,188	32,012	16,312	19,032
TOTAL GIFTED AND TALENTED PROGRAM		719,362	705,387	638,297	645,329
PEGS PROGRAM					
SALARIES	1	60,498	63,842	64,036	82,764
SALARIES	2	427,674	440,673	451,653	463,683
BENEFITS	1	17,381	17,546	17,643	20,769
BENEFITS	2	126,869	133,673	135,164	137,373
PURCHASED SERVICES	1	13,090	12,539	18,377	16,904
SUPPLIES	1	6,847	7,006	34,185	15,416
CAPITAL OUTLAY	4	32,286	11,697	0	12,160
TOTAL PEGS PROGRAM		684,645	686,976	721,058	749,069
SUMMER SCHOOL					
SALARIES	1	149	0	0	0
SALARIES	2	75,540	97,640	77,028	86,500
BENEFITS	1	386	0	0	0
BENEFITS	2	11,433	14,380	12,908	13,797
PURCHASED SERVICES	1	0	19	0	350
SUPPLIES	1	643	645	603	800
TOTAL SUMMER SCHOOL		88,151	112,684	90,539	101,447

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
MEDIA SERVICE CENTER					
SALARIES	1	26,853	29,523	30,581	31,380
BENEFITS	1	4,532	4,889	4,950	8,969
PURCHASED SERVICES	1	7,696	7,696	8,248	9,720
SUPPLIES	1	7,950	7,766	7,286	7,661
CAPITAL OUTLAY	4	0	19,363	0	0
TOTAL MEDIA SERVICES		47,031	49,874	51,065	57,730
PROFESSIONAL DEVELOPMENT					
SALARIES	1	61,242	37,473	54,705	0
SALARIES	2	102	102	34	61,937
BENEFITS	1	9,689	5,970	8,640	0
BENEFITS	2	15	16	5	9,710
PURCHASED SERVICES	1	176,366	145,644	183,776	204,025
SUPPLIES	1	19,336	16,590	16,895	27,444
TOTAL PROFESSIONAL DEVELOPMENT		266,750	205,795	264,055	303,116

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OPERATING FUND EXPENDITURES
PERSONNEL SERVICES

SUPPORT SERVICES

THE PERSONNEL SERVICES DEPARTMENT IS RESPONSIBLE FOR THE FOLLOWING: ALL MATTERS RELATED TO PERSONNEL, INCLUDING, BUT NOT LIMITED TO, SALARY, GRIEVANCES, SUBSTITUTE TEACHERS, STUDENT TEACHERS, CERTIFICATED AND NON-CERTIFICATED STAFF, DESE STANDARDS AND CORE DATA, STAFF RECOGNITION, AND BOARD POLICIES.

THE BUDGET FOR SALARIES AND BENEFITS FOR ALL CLASSIFIED AND CERTIFIED PERSONNEL IS DISTRIBUTED THROUGHOUT THE BUDGET BOOK AS A FUNCTION OF THE BUILDING OR DIVISION RESPONSIBLE FOR THAT STAFF. THE BUDGET AS REPORTED HERE INCLUDES PERSONNEL OFFICE EXPENSES AND DISTRICT WIDE EXPENSES FOR EMPLOYEE ASSISTANCE. THE BUDGET FOR INSTRUCTIONAL SUBSTITUTES IS INCLUDED WITH THE APPROPRIATE BUILDING.

	FUND	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
SALARIES	1	145,376	158,482	143,564	145,040
SALARIES	2	143,924	148,530	150,386	154,898
BENEFITS-PERSONNEL STAFF	1	39,230	41,034	42,368	47,326
BENEFITS-PERSONNEL STAFF	2	35,244	35,980	36,235	37,034
BENEFITS-EMPL ASSISTANCE	1	0	27,173	13,586	13,000
PURCHASED SERVICES	1	312	-1,110	-786	0
SUPPLIES	1	565	1,657	1,623	0
TOTAL PERSONNEL SERVICES		364,651	411,746	386,976	397,298

CSR (COST SAVING REDUCTION PROGRAM) & CCRP (CLASSIFIED COST REDUCTION PROGRAM)

SALARIES	1	35,000	0	0	0
SALARIES	2	462,841	602,331	664,380	680,317
BENEFITS	1	76,769	46,139	48,054	0
BENEFITS	2	254,896	322,231	369,629	362,379
TOTAL CSR/CCRP PLAN(S)		829,506	970,701	1,082,063	1,042,696

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OPERATING FUND EXPENDITURES

PLANNING & DEVELOPMENT

SUPPORT SERVICES

THE MISSION OF THE PLANNING & DEVELOPMENT DEPARTMENT IS TO PROVIDE EXCEPTIONAL SERVICES AND SUPPORT FOR ALL DISTRICT EDUCATIONAL PROGRAMS. THE MISSION IS ACHIEVED THROUGH THE FOLLOWING AREAS: (1) TECHNOLOGY SUPPORT, MAINTENANCE AND LICENSING OF COMPUTER EQUIPMENT, SOFTWARE, AND NETWORK INFRASTRUCTURE; (2) FACILITIES SUPPORT TO PROVIDE AN ENVIRONMENT THAT IS CLEAN, SAFE, COMFORTABLE, AND WELL MAINTAINED; (3) SUPPLY AND DISTRIBUTION; (4) CAPITAL IMPROVEMENT IMPLEMENTATION AND LONG TERM PLANNING.

		ACTUAL	ACTUAL	ACTUAL	REVISED
	FUND	14-15	15-16	16-17	17-18
OPERATION OF PLANT					
SALARIES	1	2,830,195	3,027,706	2,984,949	3,398,778
BENEFITS	1	953,452	987,384	997,372	1,158,225
PURCHASED SERVICES	1	1,070,597	1,069,050	1,146,421	1,147,142
SUPPLIES	1	2,026,496	1,947,679	1,925,978	2,220,372
CAPITAL OUTLAY *	4	4,894,614	2,325,612	1,454,330	647,246
TOTAL OPERATION OF PLANT		11,775,354	9,357,431	8,509,050	8,571,763

* Includes Board Designated Capital Projects & Lease Participation Certificates Principal, Interest & Admin. Fees Payments, ECE Annex and new Central Office land purchase

BOND ISSUES AND RESERVES FOR CAPITAL IMPROVEMENTS

PROP G	4	2,447,541	12,332,715	12,663,330	2,700,000
ECE ANNEX	4	1,259,726	1,540,274	0	0
PROP R 2007	4	0	0	0	0
PROP R 2008	4	0	0	0	0
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENTS		3,707,267	13,872,989	12,663,330	2,700,000

TECHNOLOGY

SALARIES	1	680,916	713,977	715,375	737,249
BENEFITS	1	203,737	207,080	209,617	220,859
PURCHASED SERVICES	1	413,816	397,983	460,218	445,520
SUPPLIES	1	77,793	52,953	166,700	61,000
CAPITAL OUTLAY	4	640,405	726,626	620,307	670,519
TOTAL TECHNOLOGY		2,016,667	2,098,619	2,172,217	2,135,147

Revised Budget
December 12, 2017
OPERATING FUND EXPENDITURES
BUSINESS AND CENTRAL OFFICE SERVICES

SUPPORT SERVICES

THE BUSINESS OFFICE PROVIDES SUPPORT SERVICES TO THE INSTRUCTIONAL MISSION OF THE DISTRICT AND IS DIVIDED INTO THE FOLLOWING MAJOR AREAS: BUDGETING, PURCHASING, PAYROLL, ACCOUNTING, INSURANCE AND RETIRMENT PLANS, FOOD SERVICES, PUPIL TRANSPORTATION AND COPY CENTER.

		ACTUAL	ACTUAL	ACTUAL	REVISED
	FUND	14-15	15-16	16-17	17-18
BUSINESS SERVICES					
SALARIES	1	520,643	557,759	551,142	711,838
SALARIES	2	141,776	146,313	148,142	0
BENEFITS-BUSINESS OFFICE	1	154,030	155,043	154,518	198,144
BENEFITS-BUSINESS OFFICE	2	34,809	35,493	35,646	0
BENEFITS-DISTRICT (WORK COMP)	1	93,793	99,615	141,475	353,863
BENEFITS-DISTRICT (WORK COMP)	2	112,267	122,603	155,368	0
DISTRICT PROPERTY, LIABILITY AND EQUIP INS.	1	570,070	594,174	590,185	662,199
PURCHASED SERVICES	1	829,078	780,842	831,800	704,251
SUPPLIES	1	44,451	23,815	70,116	577,916
CAPITAL OUTLAY	4	17,255	20,539	47,180	273,826
TOTAL BUSINESS/CENTRAL SERVICES		2,518,172	2,536,196	2,725,572	3,482,037
OTHER SERVICES					
PUPIL TRANSPORTATION					
CONTRACTED PURCHASED SERVICES	1	2,163,831	2,048,938	2,245,806	2,394,420
TOTAL PUPIL TRANSPORTATION		2,163,831	2,048,938	2,245,806	2,394,420
FOOD SERVICE					
CONTRACTED PURCHASED SERVICES	1	2,150,649	2,321,914	2,326,334	2,396,141
OTHER PURCHASED SERVICES	1	32,989	24,766	29,189	36,235
SUPPLIES	1	13,580	9,163	42,223	20,097
CAPITAL OUTLAY	4	1,870	31,761	4,946	0
TOTAL FOOD SERVICE		2,199,088	2,387,604	2,402,692	2,452,473

OPERATING FUND BALANCES

Revised Budget

December 12, 2017

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
2014-15				
BALANCE 7/1/14	23,135,958	0	3,257,064	26,393,022
REVENUE	30,312,364	34,200,322	37,287,901	101,800,587
REVENUE AND BALANCE	53,448,322	34,200,322	40,544,965	128,193,609
EXPENDITURES	25,729,616	37,302,064	10,027,974	73,059,654
7% x SAT WADA Transfer	(2,411,528)		2,411,528	
TRANSFER OF FUNDS	(3,101,742)	3,101,742		0
BALANCE 6/30/15	22,205,436	0	32,928,519	55,133,955
2015-16				
BALANCE 7/1/15	22,205,436	0	32,928,519	55,133,955
REVENUE	31,815,487	34,214,757	2,003,534	68,033,778
REVENUE AND BALANCE	54,020,923	34,214,757	34,932,053	123,167,733
EXPENDITURES	26,617,978	38,872,316	17,482,864	82,973,158
7% x SAT WADA Transfer	(4,657,559)		2,541,652	
TRANSFER OF FUNDS	(2,541,652)	4,657,559		2,115,907
PROJECTED BALANCE 6/30/16	20,203,734	0	19,990,841	40,194,575
2016-17				
BALANCE 7/1/16	20,203,734	0	19,990,841	40,194,575
REVENUE	33,152,601	35,265,059	1,911,960	70,329,620
REVENUE AND BALANCE	53,356,335	35,265,059	21,902,801	110,524,195
EXPENDITURES	27,134,504	39,329,964	15,116,561	81,581,029
7% x SAT WADA Transfer	0		0	
TRANSFER OF FUNDS	(4,064,905)	4,064,905		0
PROJECTED BALANCE 6/30/17	22,156,926	0	6,786,240	28,943,166
2017-18				
BALANCE 7/1/17	22,156,926	0	6,786,240	28,943,166
REVENUE	31,028,370	39,267,678	1,845,178	72,141,226
REVENUE AND BALANCE	53,185,296	39,267,678	8,631,418	101,084,392
EXPENDITURES	28,918,587	41,408,395	4,471,395	74,798,377
7% x SAT WADA Transfer	0		0	
TRANSFER OF FUNDS	(2,140,717)	2,140,717		0
PROJECTED BALANCE 6/30/18	22,125,992	0	4,160,023	26,286,015

Revised Budget

2017-2018

December 12, 2017

Debt Service Fund

Revised Budget
December 12, 2017

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUE \$1,389,601,110

SOURCE	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
	UNADJUSTED TAX RATE	0.683	0.753	0.773	0.790
	ADJUSTED TAX RATE	0.683	0.753	0.773	0.790
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	7,956,042	9,177,292	9,508,314	10,670,400
	DELINQUENT TAX	40,996	6,522	85,685	50,000
	SURCHARGE TAX	281,742	322,918	334,800	290,000
	INTANGIBLE TAX	6,664	13,269	58,976	20,000
	INTEREST - BANKING/OTHER	163,262	164,105	164,266	164,000
	INTEREST - INVESTMENTS *	3,125	152,701	120,521	75,000
	INTEREST - DELINQUENT TAXES	0	0	0	0
	TOTAL LOCAL SOURCES	8,451,831	9,836,807	10,272,562	11,269,400
COUNTY	UTILITY TAXES	204,773	230,251	228,005	220,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	204,773	230,251	228,005	220,000
OTHER	BOND ISSUES / REFUNDING BONDS	0	9,865,000	0	0
		8,656,604	19,932,058	10,500,567	11,489,400

* Year 15-16 includes premiums on bonds issued/refunded.

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December 12, 2017

DEBT SERVICE FUND
Revised Budget

EXPENDITURES

	ACTUAL	ACTUAL	ACTUAL	REVISED
	14-15	15-16	16-17	17-18
PRINCIPAL	4,685,000	14,868,640	3,864,299	5,900,000
INTEREST & FEES	2,952,953	4,576,293	4,868,841	3,103,750
TOTAL EXPENDITURES	7,637,953	19,444,933	8,733,140	9,003,750

Note: 2015-16 Principal includes bond refunding of approx. \$10,000,000.

DEBT SERVICE FUND BALANCES

Revised Budget
December 12, 2017

	2014-15	
BALANCE 7-1-14		\$6,446,501
REVENUE		\$8,656,604
REVENUE AND BALANCE		\$15,103,105
EXPENDITURES		\$7,637,953
BALANCE 6-30-15		\$7,465,152
	2015-16	
BALANCE 7-1-15		\$7,465,152
REVENUE		\$19,932,058
REVENUE AND BALANCE		\$27,397,210
EXPENDITURES		\$19,444,933
BALANCE 6-30-16		\$7,952,277
	2016-17	
BALANCE 7-1-16		\$7,952,277
REVENUE		\$10,500,567
REVENUE AND BALANCE		\$18,452,844
EXPENDITURES		\$8,733,140
BALANCE 6-30-17		\$9,719,704
	2017-18	
PROJECTED BALANCE 7-1-17		\$9,719,704
REVENUE		\$11,489,400
REVENUE AND BALANCE		\$21,209,104
EXPENDITURES		\$9,003,750
PROJECTED BALANCE 6-30-18		\$12,205,354

Revised Budget

2017-2018

December 12, 2017

**Related
Programs**

Revised Budget
December 12, 2017

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
HIGH SCHOOL ACTIVITIES				
REVENUE	681,721	731,376	764,214	740,000
EXPENDITURES	652,845	745,129	650,917	740,000
BALANCE @ JUNE 30	363,879	350,126	463,423	463,423
MIDDLE SCHOOL ACTIVITIES				
REVENUE	297,558	286,846	317,451	300,000
EXPENDITURES	289,856	270,789	313,325	300,000
BALANCE @ JUNE 30	110,668	126,725	130,851	130,851
ELEMENTARY ACTIVITIES				
REVENUE	197,715	313,502	262,913	300,000
EXPENDITURES	175,569	289,765	279,391	300,000
BALANCE @ JUNE 30	114,002	137,739	121,261	121,261
FOOD SERVICE				
REVENUE	2,199,688	2,252,895	2,379,946	2,399,080
EXPENDITURES	2,199,088	2,387,604	2,402,692	2,452,376
(COST)/RETURN TO DISTRICT	600	(134,709)	(22,746)	(53,296)
ECE **				
REVENUE	3,160,316	3,374,676	3,660,211	3,550,000
EXPENDITURES	2,821,046	2,984,762	2,935,546	3,033,505
(COST)/RETURN TO DISTRICT	339,270	389,914	724,665	516,495

** DOES NOT INCLUDE PARENTS AS TEACHERS (PAT) PROGRAM OR ACTIVITY ACCOUNTS

Revised Budget

2017-2018

December 12, 2017

Board Designated Capital Projects

Revised Budget
December 12, 2017
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	REVISED 17-18
REVENUE				
SALE OF PROPERTY	0	0	0	0
INTERESTE EARNED	137	0	0	0
December 9, 2014	<u>137</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES				
PROPERTY PURCHASES	0	0	0	0
OTHER EXPENDITURES	149,919	0	0	0
TOTAL EXPENDITURES	<u>149,919</u>	<u>0</u>	<u>0</u>	<u>0</u>
BALANCE BEGINNING OF YEAR	149,782	0	0	0
BALANCE END OF YEAR	0	0	0	0

