

Lindbergh Schools

**2017-2018
Adopted Budget
&
Related Data**

June 13, 2017

Adopted Budget
June 13, 2017

TABLE OF CONTENTS

	PAGE
BUDGET MESSAGE	3
DESCRIPTION OF FUNDS	4
OPERATING FUND	
REVENUE SUMMARY & GRAPH	6
REVENUE BY SOURCE AND FUND	7
EXPENDITURES	
EXPENDITURE SUMMARY, COMPARISONS AND GRAPH	11
EARLY CHILDHOOD SCHOOL INSTRUCTION	12
ELEMENTARY SCHOOL INSTRUCTION	13
MIDDLE SCHOOL INSTRUCTION	14
HIGH SCHOOL INSTRUCTION	15
ACTIVITY/ATHLETIC PROGRAMS	16
EXECUTIVE ADMINISTRATION SERVICES	17
CURRICULUM AND INSTRUCTION SERVICES	18
CURRICULUM AND INSTRUCTION - PROGRAMS	19
PERSONNEL SERVICES	23
PLANNING & DEVELOPMENT, TECHNOLOGY	24
BUSINESS SERVICES, TRANSPORTATION, FOOD SERVICE	25
FUND BALANCE	26
DEBT SERVICE FUND	
REVENUES	28
EXPENDITURES	29
FUND BALANCE	30
RELATED PROGRAMS	
STUDENT ACTIVITIES	32
FOOD SERVICE	32
ECE PROGRAM	32
BOARD DESIGNATED CAPITAL PROJECTS	
REVENUE, EXPENSE AND BALANCE	34

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.

Adopted Budget

2017-2018

June 13, 2017

**Operating
Fund**

REVENUE SUMMARY

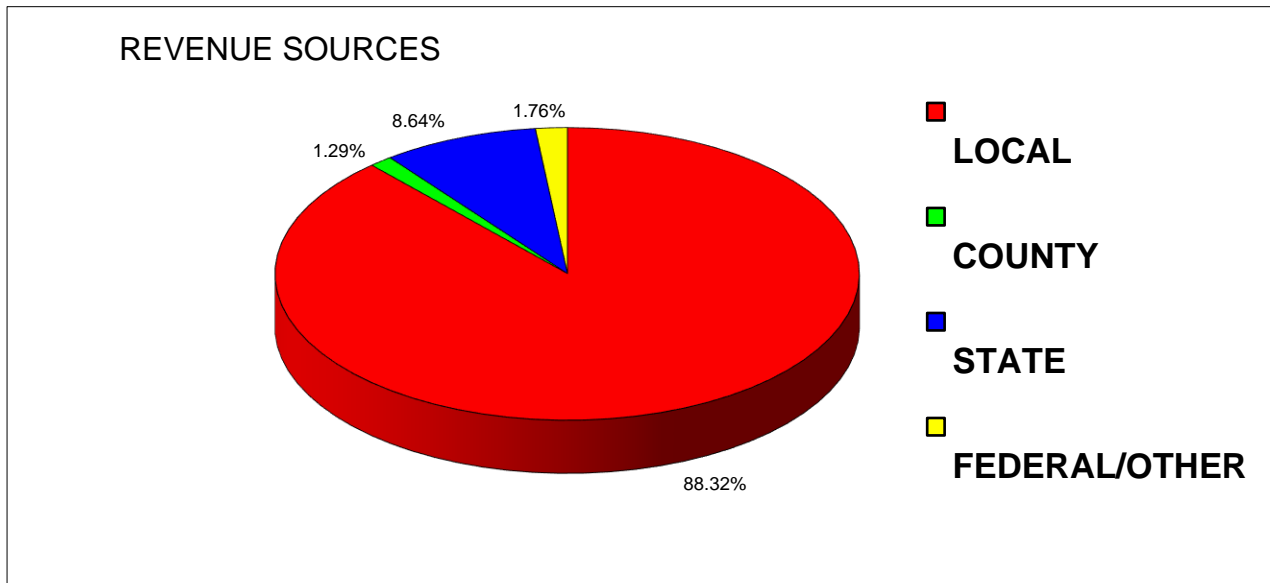
Adopted Budget

2017-2018

June 13, 2017

SOURCES

LOCAL	\$63,500,295	88.32%
COUNTY	926,300	1.29%
STATE	6,209,753	8.64%
FEDERAL/OTHER	<u>1,265,019</u>	<u>1.75%</u>
TOTAL OPERATING REVENUES	71,901,367	100.00%



DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	ADOPTED 17-18	INCREASE / DECREASE 16-17 / 17-18
LOCAL	59,678,797	60,699,353	62,084,068	63,500,295	2.28%
COUNTY	871,494	945,257	870,300	926,300	6.43%
STATE	4,562,522	5,002,163	4,807,033	6,209,753	29.18%
FEDERAL	1,340,437	1,326,947	1,362,334	1,202,239	-11.75%
OTHER	87,543	60,058	84,075	62,780	-25.33%
TOTAL OPERATING REVENUES BEFORE PROP G	66,540,793	68,033,778	69,207,810	71,901,367	3.89%
PROP G	35,259,794	0	0	0	--
TOTAL OPERATING REVENUES AFTER PROP G	101,800,587	68,033,778	69,207,810	71,901,367	3.89%

REVENUE ANALYSIS
 Adopted Budget
 June 13, 2017
 OPERATING FUND REVENUES BY FUND AND SOURCE

FUND	ACTUAL 14-15				ACTUAL 15-16				REVISED 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	15,985,358	29,210,293	0	45,195,651
DELINQUENT TAX	90,029	138,645	0	228,674	19,611	34,831	0	54,442	160,520	240,180	0	400,700
M & M SURCHARGE TAX	618,732	952,849	0	1,571,581	642,473	931,015	0	1,573,488	679,067	1,200,933	0	1,880,000
FINANCIAL INSTITUTION TAX	14,635	22,538	0	37,173	26,431	38,333	0	64,764	21,222	38,778	0	60,000
SALES TAX (PROP C)	2,588,074	2,588,074	0	5,176,148	2,800,916	2,800,916	0	5,601,832	2,904,277	2,904,278	0	5,808,555
TUITION - PATRONS	0	33,457	0	33,457	0	24,598	0	24,598	0	31,104	0	31,104
TUITION - ECE	3,124,533	0	0	3,124,533	3,366,028	0	0	3,366,028	3,550,000	0	0	3,550,000
TUITION - FULL DAY KINDERGARTEN	0	716,229	0	716,229	0	757,379	0	757,379	0	894,375	0	894,375
TUITION - PEGS	0	360,525	0	360,525	0	359,100	0	359,100	0	317,867	0	317,867
TUITION - SUMMER SCHOOL	0	3,950	0	3,950	0	3,125	0	3,125	0	500	0	500
INTEREST - SAVINGS	28,957	824	1,114	30,895	31,246	1,317	2,345	34,908	22,800	1,300	375	24,475
INTEREST - INVESTMENTS	18,906	7,854	130,666	157,426	43,611	13,106	232,977	289,694	10,275	9,000	71,000	90,275
ATHLETICS	25,550			25,550	33,964			33,964	36,500			36,500
RENTALS	99,888	0	0	99,888	93,136	0	0	93,136	125,000	0	0	125,000
DRIVER EDUCATION	6,125	0	0	6,125	4,200	0	0	4,200	7,500	0	0	7,500
FOOD SERVICE	1,569,897	0	0	1,569,897	1,602,377	0	0	1,602,377	1,590,450	0	0	1,590,450
OTHER	1,778,504	57,902	63,760	1,900,166	1,862,407	80,917	0	1,943,324	2,007,966	35,111	0	2,043,077
VICC	0	257,125	0	257,125		98,916	0	98,916		28,039	0	28,039
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	27,100,935	34,911,758	71,375	62,084,068
COUNTY												
FINES, FORFEITURES	0	65,954	0	65,954	0	62,549	0	62,549	0	70,300	0	70,300
UTILITY TAXES	317,141	488,399	0	805,540	360,233	522,475	0	882,708	282,960	517,040	0	800,000
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	282,960	587,340	0	870,300

REVENUE ANALYSIS
Adopted Budget
June 13, 2017
OPERATING FUND REVENUES BY FUND AND SOURCE

FUND	14-15 ACTUAL				15-16 ACTUAL				16-17 REVISED			
	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	976,930	1,566,450	1,436,900	3,980,280
TRANSPORTATION	421,919	0	0	421,919	395,834	0	0	395,834	325,170	0	0	325,170
VOCATIONAL	0	5,141	0	5,141	0	51,255	0	51,255	0	1,000	0	1,000
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	327,603	327,603
OTHER	122,625	83,482	0	206,107	97,784	100,163	0	197,947	85,733	87,247	0	172,980
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	1,387,833	1,654,697	1,764,503	4,807,033
FEDERAL												
MEDICAID	44,251	0	0	44,251	35,856	0	0	35,856	35,000	0	0	35,000
TITLE I	485,536	0	0	485,536	457,256	0	0	457,256	419,507	0	0	419,507
TITLE III	34,578	0	0	34,578	42,901	0	0	42,901	60,825	0	0	60,825
TITLE II	121,196	0	0	121,196	154,759	0	0	154,759	149,150	0	0	149,150
FOOD SERVICE	616,237	0	0	616,237	636,163	0	0	636,163	654,280	0	0	654,280
OTHER	0	0	38,639	38,639	12	0	0	12	0	43,572	0	43,572
TOTAL FEDERAL SOURCES	1,301,798	0	38,639	1,340,437	1,326,947	0	0	1,326,947	1,318,762	43,572	0	1,362,334
OTHER REVENUE												
TUITION UNACREDITED DISTRICTS	0	80,678	0	80,678	0	56,349	0	56,349	0	69,075	0	69,075
SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	6,865	6,865	0	0	3,709	3,709	0	0	15,000	15,000
TOTAL OTHER REVENUE	0	80,678	6,865	87,543	0	56,349	3,709	60,058	0	69,075	15,000	84,075
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	30,090,490	37,266,442	1,850,878	69,207,810
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	30,090,490	37,266,442	1,850,878	69,207,810

Adopted Budget

June 13, 2017

OPERATING REVENUES BY FUND AND SOURCE

SOURCE	DESCRIPTION	ASSESSSED VALUATION ¹	17-18 ADOPTED			
		\$1,399,323,000	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY		\$1.2000	\$1.9104	\$0.0000	\$3.1104
	ADJUSTED LEVY		1.2000	1.9104	0.0000	\$3.1104
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)		3,043,000	3,043,000	0	6,086,000
	TUITION - PATRONS		0	31,104	0	31,104
	TUITION - ECE		3,550,000	0	0	3,550,000
	TUITION - FULL DAY KINDERGARTEN		0	894,375	0	894,375
	TUITION - PEGS		0	317,867	0	317,867
	TUITION - SUMMER SCHOOL		0	500	0	500
	INTEREST - SAVINGS		22,800	1,300	375	24,475
	INTEREST - INVESTMENTS		10,275	9,000	71,000	90,275
	ATHLETICS		30,100	0	0	30,100
	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		2,005,158	29,295	0	2,034,453
	VICC		0	0	0	0
	TOTAL LOCAL SOURCES		27,738,951	35,689,969	71,375	63,500,295
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.

Adopted Budget

June 13, 2017

OPERATING REVENUES BY FUND AND SOURCE

SOURCE	DESCRIPTION	17-18 ADOPTED			TOTAL
		GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	
	ASSESSED VALUATION ¹	\$1,399,323,000			
	UNADJUSTED LEVY	1.2000	1.9104	0.0000	3.1104
	ADJUSTED LEVY	1.2000	1.9104	0.0000	3.1104
STATE	BASIC FORMULA & CLASSROOM TRUST	1,070,100	2,876,000	1,436,900	5,383,000
	TRANSPORTATION	325,170	0	0	325,170
	VOCATIONAL	0	1,000	0	1,000
	GRANTS	0	0	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	327,603	327,603
	OTHER	85,733	87,247	0	172,980
	TOTAL STATE SOURCES	1,481,003	2,964,247	1,764,503	6,209,753
FEDERAL	MEDICAID	35,000	0	0	35,000
	TITLE I	350,000	0	0	350,000
	TITLE III	55,959	0	0	55,959
	TITLE II	107,000	0	0	107,000
	FOOD SERVICE	654,280	0	0	654,280
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,202,239	0	0	1,202,239
OTHER REVENUE					
	TUITION UNACREDITED DISTRICTS	0	47,780	0	47,780
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL OTHER REVENUE	0	47,780	15,000	62,780
TOTAL OPERATING REVENUE		30,724,960	39,325,529	1,850,878	71,901,367

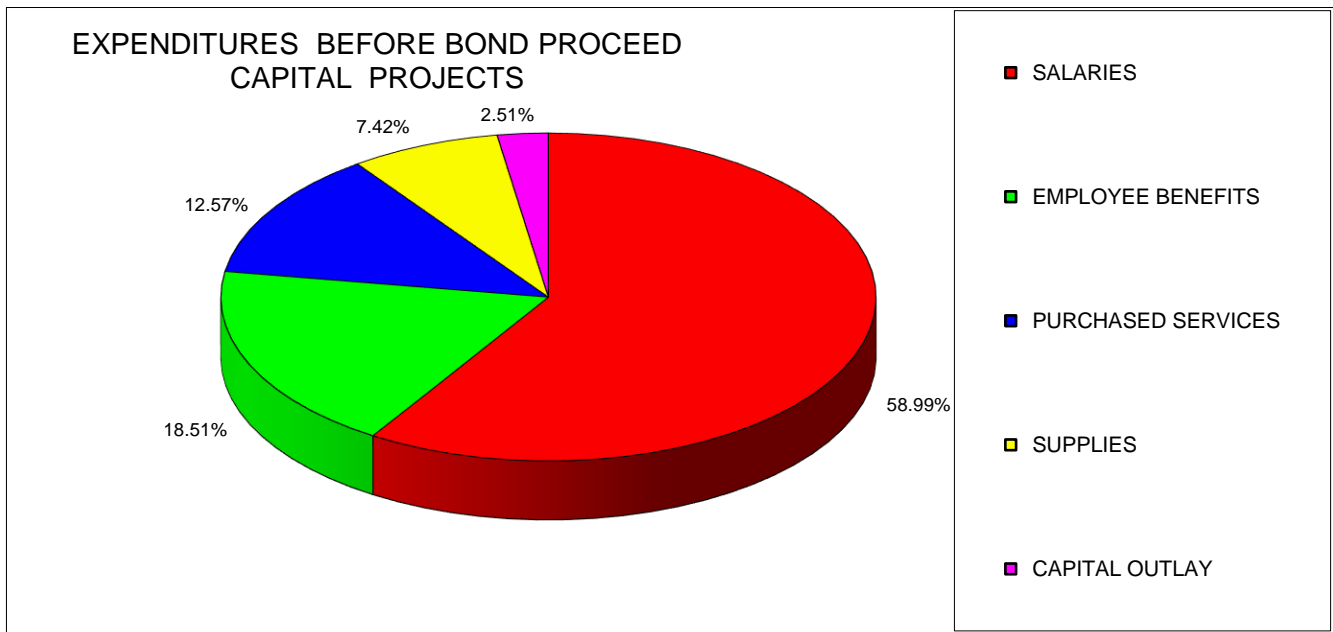
¹ Assessed valuation for adopted budget represents the March estimate on reassessment years (odd) or the December 31 value on non-reassessment years (even). For revised budget, represents post Board of Equalization assessed value used to set tax rate.

EXPENDITURE SUMMARY

Adopted Budget

June 13, 2017

SALARIES	42,399,973	58.99%
EMPLOYEE BENEFITS	13,304,740	18.51%
PURCHASED SERVICES	9,038,318	12.57%
SUPPLIES	5,330,465	7.42%
CAPITAL OUTLAY	1,804,152	2.51%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	<u>\$71,877,648</u>	100.00%



DESCRIPTION	FUND	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	ADOPTED 17-18	INCR/DECR 16-17 / 17-18
SALARIES	1	9,445,653	9,968,722	10,179,900	10,974,376	7.80%
SALARIES	2	28,880,916	29,762,686	29,979,504	31,425,597	4.82%
BENEFITS	1	2,907,572	3,112,410	3,348,567	3,529,593	5.41%
BENEFITS	2	8,421,147	9,109,630	9,468,245	9,775,147	3.24%
PURCHASED SERVICES	1	8,839,894	8,981,921	8,785,941	9,038,318	2.87%
SUPPLIES	1	4,536,498	4,554,924	5,518,747	5,330,465	-3.41%
CAPITAL OUTLAY	4	7,580,434	5,150,149	2,251,108	1,804,152	-19.85%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS		<u>\$70,612,114</u>	<u>\$70,640,442</u>	<u>\$69,532,012</u>	<u>\$71,877,648</u>	3.37%
BOND PROCEED CAPITAL PROJECTS	4	<u>2,447,541</u>	<u>12,332,715</u>	<u>14,500,000</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>\$84,032,012</u></u>	<u><u>\$74,577,648</u></u>	

EXPENDITURE ANALYSIS
 Adopted Budget
 June 13, 2017
 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	REVISED 16-17	ADOPTED 17-18
PARENTS AS TEACHERS:					
SALARIES	1	150,397	161,195	163,135	163,135
BENEFITS	1	21,409	23,033	24,903	24,903
PURCHASED SERVICES	1	6,944	2,806	9,500	9,500
SUPPLIES	1	186	2,996	11,342	11,342
CAPITAL OUTLAY	4	0	0	0	0
TOTAL PARENTS AS TEACHERS		178,936	190,030	208,880	208,880
EARLY CHILDHOOD EDUCATION:					
SALARIES	1	1,793,085	1,937,572	2,032,748	2,091,331
BENEFITS	1	555,514	595,056	626,586	631,724
PURCHASED SERVICES	1	275,812	295,552	294,096	295,696
SUPPLIES	1	118,167	128,863	60,825	59,415
CAPITAL OUTLAY	4	78,468	27,719	0	0
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		2,821,046	2,984,762	3,014,255	3,078,166
PAT & ECE ACTIVITY FUNDS					
SALARIES	1	1,136	1,912	0	0
BENEFITS	1	87	146	0	0
PURCHASED SERVICES	1	720	1,336	0	0
SUPPLIES	1	5,770	8,479	26,000	26,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		7,713	11,873	26,000	26,000

EXPENDITURE ANALYSIS
 Adopted Budget
 June 13, 2017
 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	N/A
		ACTUAL	ACTUAL	REVISED	ADOPTED
FUND		14-15	15-16	16-17	17-18
SALARIES	1	1,054,910	1,076,349	1,139,088	1,433,802
SALARIES	2	10,473,963	10,706,066	11,093,784	12,553,919
BENEFITS	1	236,854	260,544	294,403	347,072
BENEFITS	2	3,078,503	3,330,167	3,536,973	3,915,238
PURCHASED SERVICES	1	28,099	26,825	28,772	19,948
SUPPLIES	1	274,185	255,537	243,590	279,753
CAPITAL OUTLAY	4	225,993	25,102	6,246	10,299
TOTAL ELEMENTARY SCHOOL INSTRUCTION		15,372,507	15,680,590	16,342,856	18,560,031

Adopted Budget

June 13, 2017

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	N/A
		ACTUAL	ACTUAL	REVISED	ADOPTED
	FUND	14-15	15-16	16-17	17-18
SALARIES	1	499,122	562,515	572,267	589,403
SALARIES	2	5,748,052	5,983,870	5,847,423	5,964,114
BENEFITS	1	132,184	151,578	181,779	184,263
BENEFITS	2	1,621,385	1,791,897	1,780,838	1,800,668
PURCHASED SERVICES	1	11,080	12,005	12,300	11,700
SUPPLIES	1	127,047	121,781	136,604	138,368
CAPITAL OUTLAY	4	160,908	160,221	8,551	7,387
TOTAL MIDDLE SCHOOL INSTRUCTION		8,299,778	8,783,867	8,539,762	8,695,903

Adopted Budget
 June 13, 2017
 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	N/A	
	ACTUAL	ACTUAL	REVISED	ADOPTED	
FUND	14-15	15-16	16-17	17-18	
SALARIES	1	677,601	673,956	663,207	683,071
SALARIES	2	7,638,285	7,784,340	7,737,134	7,868,742
BENEFITS	1	172,244	204,377	221,010	223,894
BENEFITS	2	2,201,643	2,308,965	2,372,316	2,384,043
PURCHASED SERVICES	1	81,270	96,046	69,239	63,516
SUPPLIES	1	261,322	253,021	279,301	284,451
CAPITAL OUTLAY	4	71,386	55,051	34,833	34,833
TOTAL HIGH SCHOOL INSTRUCTION		11,103,751	11,375,756	11,377,040	11,542,550

Adopted Budget

June 13, 2017

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	REVISED 16-17	ADOPTED 17-18
DISTRICT ACTIVITY PROGRAM					
SALARIES	1	290,263	285,081	311,826	304,069
SALARIES	2	24,791	0	0	0
BENEFITS	1	72,206	75,980	91,356	86,604
BENEFITS	2	6,019	0	0	0
PURCHASED SERVICES	1	28,530	30,910	31,200	62,250
SUPPLIES	1	53,899	43,694	42,514	38,822
CAPITAL OUTLAY	4	3,310	0	2,000	0
		<u>479,018</u>	<u>435,665</u>	<u>478,896</u>	<u>491,745</u>
HS ATHLETIC PROGRAM					
SALARIES	1	56,824	51,578	55,566	53,428
SALARIES	2	483,707	463,742	456,523	470,220
BENEFITS	1	16,732	16,206	15,371	15,569
BENEFITS	2	82,128	80,478	80,704	82,889
PURCHASED SERVICES	1	205,494	201,778	176,737	181,087
SUPPLIES	1	43,952	55,468	87,688	81,738
CAPITAL OUTLAY	4	0	0	0	0
		<u>888,837</u>	<u>869,250</u>	<u>872,589</u>	<u>884,931</u>
STUDENT & STAFF ACTIVITIES					
SALARIES	1	64,211	108,712	0	0
SALARIES	2	238,814	256,594	267,685	274,715
BENEFITS	1	9,463	16,388	0	0
BENEFITS	2	38,797	40,610	55,275	56,801
PURCHASED SERVICES	1	472,852	426,222	110,148	110,148
SUPPLIES	1	580,146	765,957	1,189,760	1,189,760
CAPITAL OUTLAY	4	15,368	12,974	75,000	75,000
		<u>1,419,651</u>	<u>1,627,457</u>	<u>1,697,868</u>	<u>1,706,424</u>

Adopted Budget
June 13, 2017

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	REVISED 16-17	ADOPTED 17-18
SALARIES	1	256,580	276,555	282,078	290,496
SALARIES	2	259,219	267,514	270,858	278,984
BENEFITS	1	76,491	81,323	84,891	86,114
BENEFITS	2	55,596	57,188	57,388	58,684
PURCHASED SERVICES	1	35,378	49,906	60,535	60,535
SUPPLIES	1	20,173	24,956	19,866	19,866
CAPITAL OUTLAY	4	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION		703,437	757,442	775,616	794,679

Adopted Budget
June 13, 2017
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	REVISED 16-17	ADOPTED 17-18
SALARIES	1	128,988	127,412	141,430	145,088
SALARIES	2	784,339	872,176	806,658	814,325
BENEFITS	1	43,406	42,070	43,974	44,503
BENEFITS	2	194,750	218,085	189,329	184,257
PURCHASED SERVICES	1	102,748	126,880	64,547	79,192
SUPPLIES	1	785,300	716,543	783,951	655,449
CAPITAL OUTLAY	4	0	60,150	41,000	104,000
TOTAL CURRICULUM AND INSTRUCTION		2,039,531	2,163,316	2,070,889	2,026,814

Adopted Budget
June 13, 2017
OPERATING FUND EXPENDITURES

SUPPORT SERVICES		ACTUAL	ACTUAL	REVISED	ADOPTED
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	337,197	292,273
BENEFITS	1	0	0	0	0
BENEFITS	2	103,483	119,565	124,315	98,289
PURCHASED SERVICES	1	1,391	5,969	12,310	12,310
SUPPLIES	1	406	1,818	10,000	10,000
TOTAL TITLE I		481,975	444,204	483,822	412,872
TITLE II A					
SALARIES	2	134,900	143,650	147,899	0
BENEFITS	2	33,968	36,689	37,749	0
PURCHASED SERVICES	1	26,554	31,987	39,980	39,980
SUPPLIES	1	984	134	1,000	1,000
TOTAL TITLE V		196,406	212,460	226,628	40,980
OTHER FEDERAL PROGRAMS AND OTHER GRANTS					
SALARIES	1	108,440	113,334	116,843	119,810
SALARIES	2	0	1,283	3,010	1,000
BENEFITS	1	17,472	53,287	63,333	63,560
BENEFITS	2	0	98	364	164
PURCHASED SERVICES	1	9,874	15,699	16,492	2,500
SUPPLIES	1	23,717	42,942	26,359	5,500
CAPITAL OUTLAY	4	148,255	112,983	15,018	0
TOTAL GRANTS		307,758	339,626	241,419	192,534

Adopted Budget
June 13, 2017
OPERATING FUND EXPENDITURES

SUPPORT SERVICES		ACTUAL	ACTUAL	REVISED	ADOPTED
CURRICULUM AND INSTRUCTION	FUND	14-15	15-16	16-17	17-18
ACADEMIC CAMP					
SALARIES	1	3,224	3,139	4,938	4,938
BENEFITS	1	511	499	788	788
PURCHASED SERVICES	1	105	105	0	0
SUPPLIES	1	147	214	196	196
TOTAL ACADEMIC CAMP		3,987	3,957	5,922	5,922
FULL DAY KDG					
SALARIES	2	352,400	434,174	456,841	445,182
BENEFITS	2	97,927	124,960	138,590	136,714
TOTAL FULL DAY KDG		450,327	559,134	595,431	581,896
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES	1	80,593	204,054	85,865	85,865
SUPPLIES	1	0	0	0	0
DIV YOUTH SERVICES		15,000			
MANAGEMENT SCHOOL		61,500			
ALT TO SUSPENSION		9,365			

Adopted Budget
June 13, 2017
OPERATING FUND EXPENDITURES

SUPPORT SERVICES		ACTUAL	ACTUAL	REVISED	ADOPTED
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	581,531	597,278
BENEFITS	1	0	50	75	75
BENEFITS	2	183,658	193,939	196,033	198,520
PURCHASED SERVICES	1	41,533	47,053	42,127	42,300
SUPPLIES	1	31,248	33,235	38,100	38,100
CAPITAL OUTLAY	4	30,590	20,077	24,108	24,508
TOTAL INSTRUMENTAL MUSIC		843,929	865,411	882,674	901,481
GIFTED AND TALENTED PROGRAM					
SALARIES	1	0	0	0	0
SALARIES	2	556,994	526,429	474,642	488,881
BENEFITS	1	0	0	0	0
BENEFITS	2	147,757	142,613	144,282	146,537
PURCHASED SERVICES	1	2,423	4,333	14,155	0
SUPPLIES	1	12,188	32,012	19,022	19,032
TOTAL GIFTED AND TALENTED PROGRAM		719,362	705,387	652,101	654,450
PEGS PROGRAM					
SALARIES	1	60,498	63,842	63,602	65,510
SALARIES	2	427,674	440,673	448,809	454,147
BENEFITS	1	17,381	17,546	17,988	18,266
BENEFITS	2	126,869	133,673	140,125	140,959
PURCHASED SERVICES	1	13,090	12,539	17,604	17,003
SUPPLIES	1	6,847	7,006	28,833	19,674
CAPITAL OUTLAY	4	32,286	11,697	9,500	12,160
TOTAL PEGS PROGRAM		684,645	686,976	726,461	727,719
SUMMER SCHOOL					
SALARIES	1	149	0	0	0
SALARIES	2	75,540	97,640	86,500	86,500
BENEFITS	1	386	0	0	0
BENEFITS	2	11,433	14,380	15,240	15,240
PURCHASED SERVICES	1	0	19	350	350
SUPPLIES	1	643	645	800	800
TOTAL SUMMER SCHOOL		88,151	112,684	102,890	102,890

Adopted Budget
June 13, 2017
OPERATING FUND EXPENDITURES

SUPPORT SERVICES		ACTUAL	ACTUAL	REVISED	ADOPTED
CURRICULUM AND INSTRUCTION	FUND	14-15	15-16	16-17	17-18
MEDIA SERVICE CENTER					
SALARIES	1	26,853	29,523	30,512	31,427
BENEFITS	1	4,532	4,889	5,040	5,173
PURCHASED SERVICES	1	7,696	7,696	7,696	9,720
SUPPLIES	1	7,950	7,766	7,885	7,661
CAPITAL OUTLAY	4	0	19,363	0	0
TOTAL MEDIA SERVICES		47,031	49,874	51,133	53,981
PROFESSIONAL DEVELOPMENT					
SALARIES	1	61,242	37,473	68,820	60,700
SALARIES	2	102	102	102	102
BENEFITS	1	9,689	5,970	12,027	9,693
BENEFITS	2	15	16	17	17
PURCHASED SERVICES	1	176,366	145,644	205,794	204,396
SUPPLIES	1	19,336	16,590	28,226	27,584
TOTAL PROFESSIONAL DEVELOPMENT		266,750	205,795	314,986	302,492

Adopted Budget

June 13, 2017

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	REVISED 16-17	ADOPTED 17-18
SALARIES	1	145,376	158,482	146,146	150,508
SALARIES	2	143,924	148,530	150,386	154,898
BENEFITS-PERSONNEL STAFF	1	39,230	41,034	38,762	39,394
BENEFITS-PERSONNEL STAFF	2	35,244	35,980	36,315	37,034
BENEFITS-EMPL ASSISTANCE	1	0	27,173	13,000	13,000
PURCHASED SERVICES	1	312	-1,110	0	0
SUPPLIES	1	565	1,657	0	0
TOTAL PERSONNEL SERVICES		364,651	411,746	384,609	394,834

CSRП (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	49,200	0
BENEFITS	2	254,896	322,231	370,434	362,379
TOTAL CSRП/CCRP PLAN(S)		829,506	970,701	1,084,014	1,042,696

Adopted Budget

June 13, 2017

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	REVISED	ADOPTED
	FUND	14-15	15-16	16-17	17-18
OPERATION OF PLANT					
SALARIES	1	2,830,195	3,027,706	3,118,210	3,331,112
BENEFITS	1	953,452	987,384	1,067,140	1,148,492
PURCHASED SERVICES	1	1,070,597	1,069,050	946,800	1,149,300
SUPPLIES	1	2,026,496	1,947,679	2,283,157	2,224,947
CAPITAL OUTLAY *	4	4,894,614	2,325,612	1,284,906	580,965
TOTAL OPERATION OF PLANT		11,775,354	9,357,431	8,700,213	8,434,816

* 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	14,500,000	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	14,500,000	2,700,000

TECHNOLOGY

SALARIES	1	680,916	713,977	712,196	740,340
BENEFITS	1	203,737	207,080	211,355	221,309
PURCHASED SERVICES	1	413,816	397,983	453,152	445,520
SUPPLIES	1	77,793	52,953	61,000	61,000
CAPITAL OUTLAY	4	640,405	726,626	685,000	685,000
TOTAL TECHNOLOGY		2,016,667	2,098,619	2,122,703	2,153,169

Adopted Budget
June 13, 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	REVISED	ADOPTED
	FUND	14-15	15-16	16-17	17-18
BUSINESS SERVICES					
SALARIES	1	520,643	557,759	556,588	715,508
SALARIES	2	141,776	146,313	148,142	0
BENEFITS-BUSINESS OFFICE	1	154,030	155,043	158,201	192,951
BENEFITS-BUSINESS OFFICE	2	34,809	35,493	35,949	0
BENEFITS-DISTRICT (WORK COMP)	1	93,793	99,615	127,385	172,246
BENEFITS-DISTRICT (WORK COMP)	2	112,267	122,603	156,009	156,714
DISTRICT PROPERTY, LIABILITY AND EQUIP INS.	1	570,070	594,174	590,185	619,695
PURCHASED SERVICES	1	829,078	780,842	937,561	689,011
SUPPLIES	1	44,451	23,815	97,728	110,007
CAPITAL OUTLAY	4	17,255	20,539	45,000	270,000
TOTAL BUSINESS/CENTRAL SERVICES		2,518,172	2,536,196	2,852,748	2,926,132
OTHER SERVICES					
PUPIL TRANSPORTATION					
CONTRACTED PURCHASED SERVICES	1	2,163,831	2,048,938	2,266,420	2,394,420
TOTAL PUPIL TRANSPORTATION		2,163,831	2,048,938	2,266,420	2,394,420
FOOD SERVICE					
CONTRACTED PURCHASED SERVICES	1	2,150,649	2,321,914	2,256,141	2,396,141
OTHER PURCHASED SERVICES	1	32,989	24,766	36,235	36,235
SUPPLIES	1	13,580	9,163	35,000	20,000
CAPITAL OUTLAY	4	1,870	31,761	19,946	0
TOTAL FOOD SERVICE		2,199,088	2,387,604	2,347,322	2,452,376

OPERATING FUND BALANCES

Adopted Budget

June 13, 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	30,090,490	37,266,442	1,850,878	69,207,810
REVENUE AND BALANCE	52,295,926	37,266,442	34,779,397	124,341,765
EXPENDITURES	26,617,978	38,872,316	16,751,108	82,241,402
7% x SAT WADA Transfer	(2,541,652)		2,541,652	
TRANSFER OF FUNDS	(1,605,874)	1,605,874		0
PROJECTED BALANCE 6/30/16	21,530,422	0	20,569,941	42,100,363
2016-17				
BALANCE 7/1/16	21,530,422	0	20,569,941	42,100,363
REVENUE	30,090,490	37,266,442	1,850,878	69,207,810
REVENUE AND BALANCE	51,620,912	37,266,442	22,420,819	111,308,173
EXPENDITURES	27,783,087	39,447,749	16,751,108	83,981,944
7% x SAT WADA Transfer	0		0	
TRANSFER OF FUNDS	(2,181,307)	2,181,307		0
PROJECTED BALANCE 6/30/17	21,656,518	0	5,669,711	27,326,229
2017-18				
BALANCE 7/1/17	21,656,518	0	5,669,711	27,326,229
REVENUE	30,724,960	39,325,529	1,850,878	71,901,367
REVENUE AND BALANCE	52,381,478	39,325,529	7,520,589	99,227,596
EXPENDITURES	28,832,755	41,200,744	4,504,152	74,537,651
7% x SAT WADA Transfer	0		0	
TRANSFER OF FUNDS	(1,875,215)	1,875,215		0
PROJECTED BALANCE 6/30/18	21,673,508	0	3,016,437	24,689,945

Adopted Budget

2017-2018

June 13, 2017

Debt Service Fund

Adopted Budget
June 13, 2017

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUE \$1,399,323,000

SOURCE	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	ADOPTED 17-18
	UNADJUSTED TAX RATE	0.683	0.753	0.773	0.773
	ADJUSTED TAX RATE	0.683	0.753	0.773	0.773
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	7,956,042	9,177,292	9,501,575	10,492,200
	DELINQUENT TAX	40,996	6,522	50,000	50,000
	SURCHARGE TAX	281,742	322,918	225,000	290,000
	INTANGIBLE TAX	6,664	13,269	6,200	20,000
	INTEREST - BANKING/OTHER	163,262	164,105	164,000	164,000
	INTEREST - INVESTMENTS *	3,125	152,701	12,000	75,000
	INTEREST - DELINQUENT TAXES	0	0	0	0
	TOTAL LOCAL SOURCES	8,451,831	9,836,807	9,958,775	11,091,200
COUNTY	UTILITY TAXES	204,773	230,251	190,000	220,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	204,773	230,251	190,000	220,000
OTHER	BOND ISSUES / REFUNDING BONDS	0	9,865,000	0	0
		8,656,604	19,932,058	10,148,775	11,311,200

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

Adopted Budget
June 13, 2017

DEBT SERVICE FUND
Revised Budget

EXPENDITURES

	ACTUAL	ACTUAL	REVISED	ADOPTED
	14-15	15-16	16-17	17-18
PRINCIPAL	4,685,000	14,868,640	5,540,000	5,900,000
INTEREST & FEES	2,952,953	4,576,293	3,128,750	3,103,750
TOTAL EXPENDITURES	7,637,953	19,444,933	8,668,750	9,003,750

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

DEBT SERVICE FUND BALANCES

Adopted Budget
June 13, 2017

	2014-15	
BALANCE 7-1-14		\$6,446,501
REVENUE		\$8,656,604
REVENUE AND BALANCE		\$15,103,105
EXPENDITURES		\$7,637,953
PROJECTED 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
PROJECTED BALANCE 6-30-16		\$7,952,277
	2016-17	
BALANCE 7-1-16		\$7,952,277
REVENUE		\$10,148,775
REVENUE AND BALANCE		\$18,101,052
EXPENDITURES		\$8,668,750
PROJECTED BALANCE 6-30-17		\$9,432,302
	2017-18	
PROJECTED BALANCE 7-1-17		\$9,432,302
REVENUE		\$11,311,200
REVENUE AND BALANCE		\$20,743,502
EXPENDITURES		\$9,003,750
PROJECTED BALANCE 6-30-18		\$11,739,752

Adopted Budget

2017-2018

June 13, 2017

Related Programs

Adopted Budget
June 13, 2017

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	ADOPTED 17-18
HIGH SCHOOL ACTIVITIES				
REVENUE	681,721	731,376	740,000	740,000
EXPENDITURES	652,845	745,129	740,000	740,000
BALANCE @ JUNE 30	363,879	350,126	350,126	350,126
MIDDLE SCHOOL ACTIVITIES				
REVENUE	297,558	286,846	300,000	300,000
EXPENDITURES	289,856	270,789	300,000	300,000
BALANCE @ JUNE 30	110,668	126,725	126,725	126,725
ELEMENTARY ACTIVITIES				
REVENUE	197,715	313,502	300,000	300,000
EXPENDITURES	175,569	289,765	300,000	300,000
BALANCE @ JUNE 30	114,002	137,739	137,739	137,739
FOOD SERVICE				
REVENUE	2,199,688	2,252,895	2,259,080	2,399,080
EXPENDITURES	2,199,088	2,387,604	2,347,322	2,452,376
(COST)/RETURN TO DISTRICT	600	(134,709)	(88,242)	(53,296)
ECE **				
REVENUE	3,160,316	3,374,676	3,551,410	3,550,000
EXPENDITURES	2,821,046	2,984,762	3,014,255	3,078,166
(COST)/RETURN TO DISTRICT	339,270	389,914	537,155	471,834

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

Adopted Budget

2017-2018

June 13, 2017

Board Designated Capital Projects

Adopted Budget
June 13, 2017
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	ADOPTED 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

