Lindbergh Schools

2016-2017
Revised Budget
&
Related Data

December 13, 2016

Revised Budget
December 13, 2016

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BUDGET MESSAGE
June 14, 2016

Lindbergh 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. Once again, inflation has remained historically low at only .7% for 2015. It was .8% for 2014. Since this is not a reassessment year, the district does not receive estimated assessed values from the county prior to adopting the next year's budget. Based on housing sales data, the district has assumed that assessed values continue to rise and our revenue will be limited to the .7%. This creates challenges to addressing student enrollment growth and offering staff raises.

The district is expected to grow by over 300 students in 2016-17 and that requires more teachers, classroom furniture, student transportation and instructional supplies. To fund salary increases in addition to addressing growth, savings from staff retirements are being utilized and all revenue sources are maximized based on appropriately conservative estimates of available data. 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 additional state funds 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 and avoid impacting students negatively.

The 2016-17 budget projects revenues and expenses at $68,510,810 leaving no funds for surplus. This represents a 1.1% increase in revenue from the previous year. The primary reasons for revenue growth are additional state revenues due to our increased K-12 enrollment, property tax revenue discussed above, increase in ECE tuition, and increase in railroad and utility tax. These increases are offset by a reduction in the Voluntary Interdistrict Choice Corporation (VICC) revenue. The district has reduced VICC enrollment for a number of years as the resident enrollment continues to rise. The 2016-17 budget contains $13,804 in VICC revenue compared to $98,462 in 2015-16. This amount will be zero by the 2017-18 fiscal year after the last VICC students graduate.

Overall expenditures (excluding Prop G construction) for 2016-17 are projected at $68,510,810, a decrease of $2,468,143 from the final 2015-16 budget. The reduction is due to one-time budgeted costs for the remaining construction of ECE West and the purchase of Johnny's Market property for the construction of a new Central Office facility. Expenditures include a 1.25% average increase to salaries for all staff. Medical insurance benefits are budgeted for a 0% increase in January 2017. Being self-insured allows the district to contain rising insurance costs that continue to strain the larger economy. Other expenditure changes include an additional nine classroom teachers as well as more teaching assistants, increased transportation costs to accommodate district growth, and increases to facility and technology budgets to accommodate increased utility and maintenance cost of buildings and increased technology programs and computers for continuing growth.

The Debt Service Fund is projected to operate at a surplus of $1.2 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 and allows the district to keep the debt service tax rate steady from year to year.

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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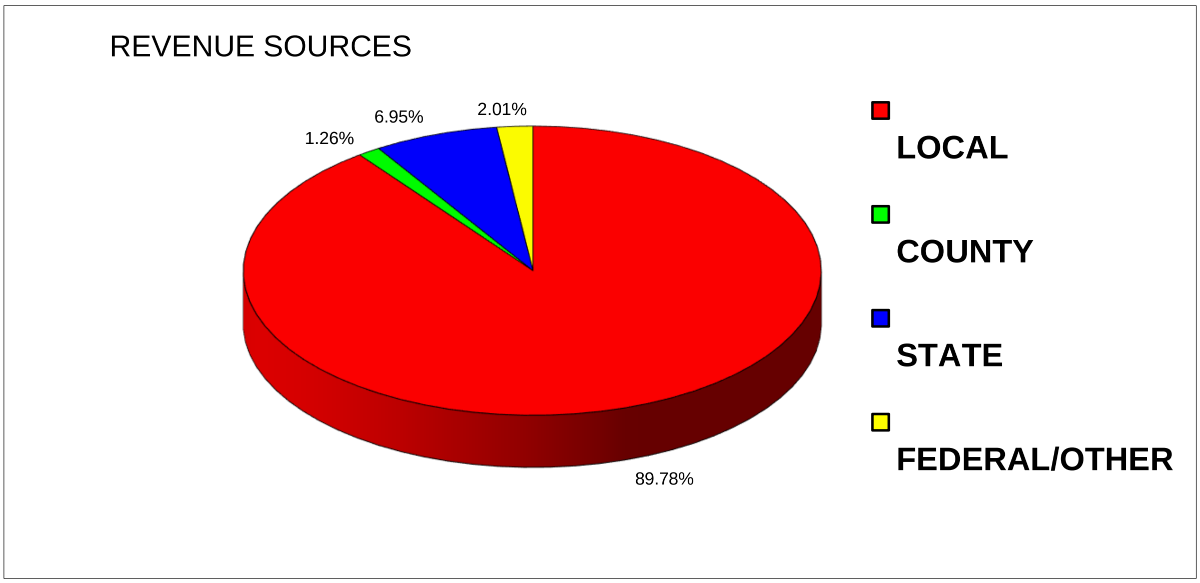
SOURCES		
LOCAL	$62,051,714	89.78%
COUNTY	870,300	1.26%
STATE	4,807,033	6.95%
FEDERAL/OTHER	1,387,920	2.01%
TOTAL OPERATING REVENUES	69,116,967	100.00%



DESCRIPTION	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	INCREASE / DECREASE 15-16 / 16-17
LOCAL	58,174,035	59,678,797	60,699,353	62,051,714	2.23%
COUNTY	863,677	871,494	945,257	870,300	-7.93%
STATE	4,043,781	4,562,522	5,002,163	4,807,033	-3.90%
FEDERAL	1,339,298	1,340,437	1,326,947	1,303,845	-1.74%
OTHER	154,787	87,543	60,058	84,075	39.99%
TOTAL OPERATING REVENUES BEFORE PROP G	64,575,578	66,540,793	68,033,778	69,116,967	1.59%
PROP G	0	35,259,794	0	0	--
TOTAL OPERATING REVENUES AFTER PROP G	64,575,578	101,800,587	68,033,778	69,116,967	1.59%

REVENUE ANALYSIS

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OPERATING FUND REVENUES BY FUND AND SOURCE

	ACTUAL 13-14				ACTUAL 14-15				ACTUAL 15-16			
FUND	1	2	4	TOTAL	1	2	4	TOTAL	1	2	4	TOTAL
LOCAL												
CURRENT TAXES	17,305,370	26,049,578	0	**43,354,948**	17,472,206	26,907,249	0	**44,379,455**	18,281,182	26,512,896	0	**44,794,078**
DELINQUENT TAX	197,079	268,045	14,024	**479,148**	90,029	138,645	0	**228,674**	19,611	34,831	0	**54,442**
M & M SURCHARGE TAX	685,922	1,031,649	423	**1,717,994**	618,732	952,849	0	**1,571,581**	642,473	931,015	0	**1,573,488**
FINANCIAL INSTITUTION TAX	43,772	65,889	0	**109,661**	14,635	22,538	0	**37,173**	26,431	38,333	0	**64,764**
SALES TAX (PROP C)	2,388,394	2,388,393	0	**4,776,787**	2,588,074	2,588,074	0	**5,176,148**	2,800,916	2,800,916	0	**5,601,832**
TUITION - PATRONS	0	32,448	0	**32,448**	0	33,457	0	**33,457**	0	24,598	0	**24,598**
TUITION - ECE	2,884,546	0	0	**2,884,546**	3,124,533	0	0	**3,124,533**	3,366,028	0	0	**3,366,028**
TUITION - FULL DAY KINDERGARTEN	0	621,417	0	**621,417**	0	716,229	0	**716,229**	0	757,379	0	**757,379**
TUITION - PEGS	0	309,025	0	**309,025**	0	360,525	0	**360,525**	0	359,100	0	**359,100**
TUITION - SUMMER SCHOOL	0	3,300	0	**3,300**	0	3,950	0	**3,950**	0	3,125	0	**3,125**
INTEREST - SAVINGS	20,332	924	957	**22,213**	28,957	824	1,114	**30,895**	31,246	1,317	2,345	**34,908**
INTEREST - INVESTMENTS	19,472	4,011	3,135	**26,618**	18,906	7,854	130,666	**157,426**	43,611	13,106	232,977	**289,694**
INTEREST - TAXES	5	7	0	**12**	0	0	0	**0**	0	0	0	**0**
ATHLETICS	28,243			**28,243**	25,550			**25,550**	33,964			**33,964**
RENTALS	88,292	0	0	**88,292**	99,888	0	0	**99,888**	93,136	0	0	**93,136**
DRIVER EDUCATION	9,600	0	0	**9,600**	6,125	0	0	**6,125**	4,200	0	0	**4,200**
FOOD SERVICE	1,536,560	0	0	**1,536,560**	1,569,897	0	0	**1,569,897**	1,602,377	0	0	**1,602,377**
OTHER	1,651,087	26,309		**1,677,396**	1,778,504	57,902	63,760	**1,900,166**	1,862,407	80,917	0	**1,943,324**
VICC	0	495,827	0	**495,827**	0	257,125	0	**257,125**		98,916	0	**98,916**
TOTAL LOCAL SOURCES	26,858,674	31,296,822	18,539	**58,174,035**	27,436,036	32,047,221	195,540	**59,678,797**	28,807,582	31,656,449	235,322	**60,699,353**
COUNTY												
FINES, FORFEITURES	0	115,452	0	**115,452**	0	65,954	0	**65,954**	0	62,549	0	**62,549**
UTILITY TAXES	296,952	446,894	13	**743,859**	317,141	488,399	0	**805,540**	360,233	522,475	0	**882,708**
OTHER COUNTY (COUNTY STOCK)	0	4,366	0	**4,366**	0	0	0	**0**	0	0	0	**0**
TOTAL COUNTY SOURCES	296,952	566,712	13	**863,677**	317,141	554,353	0	**871,494**	360,233	585,024	0	**945,257**

REVENUE ANALYSIS
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OPERATING FUND REVENUES BY FUND AND SOURCE

	13-14 ACTUAL				14-15 ACTUAL				15-16 ACTUAL			
FUND	1	2	4	**TOTAL**	1	2	4	**TOTAL**	1	2	4	**TOTAL**
STATE												
BASIC FORMULA & CLASSROOM TRUST	1,144,559	1,077,128	1,064,587	**3,286,274**	712,845	1,429,447	1,436,900	**3,579,192**	827,107	1,765,517	1,436,900	**4,029,524**
TRANSPORTATION	341,823	0	0	**341,823**	421,919	0	0	**421,919**	395,834	0	0	**395,834**
VOCATIONAL	0	3,626	0	**3,626**	0	5,141	0	**5,141**	0	51,255	0	**51,255**
GRANTS	0	0	0	**0**	0	0	79,691	**79,691**	0	0	0	**0**
EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	265,667	**265,667**	0	0	270,472	**270,472**	0	0	327,603	**327,603**
OTHER	72,710	73,681		**146,391**	122,625	83,482	0	**206,107**	97,784	100,163	0	**197,947**
TOTAL STATE SOURCES	1,559,092	1,154,435	1,330,254	**4,043,781**	1,257,389	1,518,070	1,787,063	**4,562,522**	1,320,725	1,916,935	1,764,503	**5,002,163**
FEDERAL												
MEDICAID	39,518	0	0	**39,518**	44,251	0	0	**44,251**	35,856	0	0	**35,856**
ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
TITLE I	432,465	0	0	**432,465**	485,536	0	0	**485,536**	457,256	0	0	**457,256**
TITLE III	38,571	0	0	**38,571**	34,578	0	0	**34,578**	42,901	0	0	**42,901**
TITLE II	189,422	0	0	**189,422**	121,196	0	0	**121,196**	154,759	0	0	**154,759**
FOOD SERVICE	609,803	0	0	**609,803**	616,237	0	0	**616,237**	636,163	0	0	**636,163**
OTHER	0	0	29,519	**29,519**	0	0	38,639	**38,639**	12	0	0	**12**
TOTAL FEDERAL SOURCES	1,309,779	0	29,519	**1,339,298**	1,301,798	0	38,639	**1,340,437**	1,326,947	0	0	**1,326,947**
OTHER REVENUE												
TUITION UNACREDITED DISTRICTS	0	131,719	0	**131,719**	0	80,678	0	**80,678**	0	56,349	0	**56,349**
SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	23,068	**23,068**	0	0	6,865	**6,865**	0	0	3,709	**3,709**
TOTAL OTHER REVENUE	0	131,719	23,068	**154,787**	0	80,678	6,865	**87,543**	0	56,349	3,709	**60,058**
TOTAL OPERATING REVENUE BEFORE PROP G	30,024,497	33,149,688	1,401,393	**64,575,578**	30,312,364	34,200,322	2,028,107	**66,540,793**	31,815,487	34,214,757	2,003,534	**68,033,778**
PROP G	0	0	0	0	0	0	35,259,794	35,259,794	0	0	0	0
TOTAL OPERATING REVENUES AFTER PROP G	30,024,497	33,149,688	1,401,393	**64,575,578**	30,312,364	34,200,322	37,287,901	**101,800,587**	31,815,487	34,214,757	2,003,534	**68,033,778**

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OPERATING REVENUES BY FUND AND SOURCE

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	ASSESSED VALUATION [1]	$1,267,197,550			
		16-17 REVISED			
	UNADJUSTED LEVY	$1.5000	$2.1731	$0.0000	$3.6731
	ADJUSTED LEVY	1.5000	2.1731	0.0000	$3.6731
LOCAL	CURRENT TAXES	15,985,358	29,210,293	0	45,195,651
	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	21,222	38,778	0	60,000
	SALES TAX (PROP C)	2,904,277	2,904,278	0	5,808,555
	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
	INTEREST - TAXES	0	0	0	0
	ATHLETICS	30,100	0	0	30,100
	RENTALS	125,000	0	0	125,000
	DRIVER EDUCATION	7,500	0	0	7,500
	FOOD SERVICE	1,590,450	0	0	1,590,450
	OTHER	1,944,256	72,867	0	2,017,123
	VICC	0	28,039	0	28,039
	TOTAL LOCAL SOURCES	27,030,825	34,949,514	71,375	62,051,714
COUNTY	FINES, FORFEITURES	0	70,300	0	70,300
	UTILITY TAXES	282,960	517,040	0	800,000
	OTHER COUNTY (COUNTY STOCK)	0	0	0	0
	TOTAL COUNTY SOURCES	282,960	587,340	0	870,300

[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

ASSESSED VALUATION [1] $1,267,197,550

SOURCE	DESCRIPTION	16-17 REVISED GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.5000	2.1731	0.0000	3.6731
	ADJUSTED LEVY	1.5000	2.1731	0.0000	3.6731
STATE	BASIC FORMULA & CLASSROOM TRUST	976,930	1,566,450	1,436,900	3,980,280
	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	1,387,833	1,654,697	1,764,503	4,807,033
FEDERAL	MEDICAID	35,000	0	0	35,000
	TITLE I	410,193	0	0	410,193
	TITLE III	56,820	0	0	56,820
	TITLE II	147,552	0	0	147,552
	FOOD SERVICE	654,280	0	0	654,280
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,303,845	0	0	1,303,845
OTHER REVENUE					
	TUITION UNACREDITED DISTRICTS	0	69,075	0	69,075
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL OTHER REVENUE	0	69,075	15,000	84,075
TOTAL OPERATING REVENUE		30,005,463	37,260,626	1,850,878	69,116,967

[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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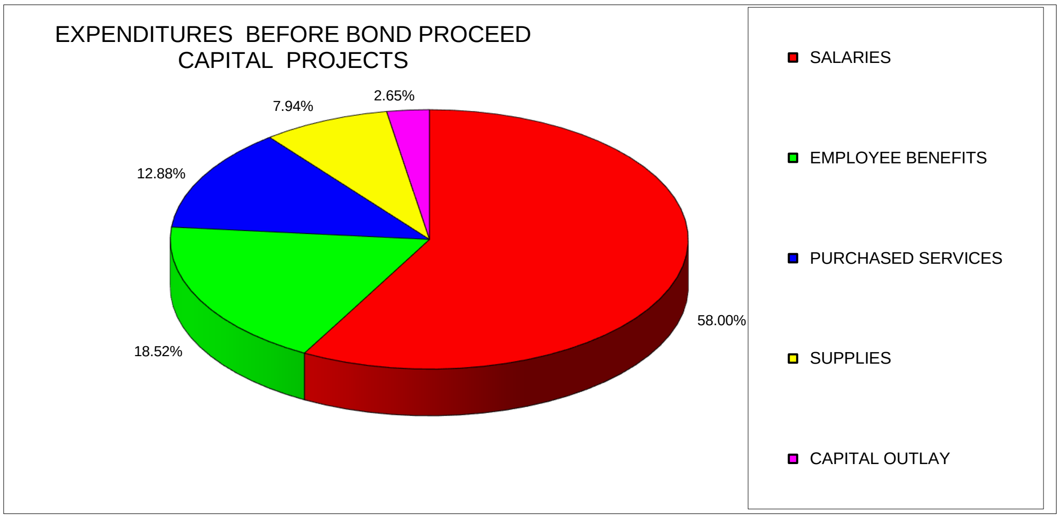
SALARIES	40,084,628	58.00%
EMPLOYEE BENEFITS	12,799,964	18.52%
PURCHASED SERVICES	8,903,524	12.88%
SUPPLIES	5,487,470	7.94%
CAPITAL OUTLAY	1,833,132	2.65%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$69,108,718	99.99%



DESCRIPTION	FUND	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	% INCR/DECR 15-16 / 16-17
SALARIES	1	8,818,928	9,445,653	9,968,722	10,124,713	1.56%
SALARIES	2	27,243,323	28,880,916	29,762,686	29,959,915	0.66%
BENEFITS	1	2,786,015	2,907,572	3,112,410	3,334,753	7.14%
BENEFITS	2	8,249,201	8,421,147	9,109,630	9,465,211	3.90%
PURCHASED SERVICES	1	7,884,092	8,839,894	8,981,921	8,903,524	-0.87%
SUPPLIES	1	4,268,151	4,536,498	4,554,924	5,487,470	20.47%
CAPITAL OUTLAY	4	2,367,860	7,580,434	5,150,149	1,833,132	-64.41%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS		$61,617,570	$70,612,114	$70,640,442	$69,108,718	-2.17%
BOND PROCEED CAPITAL PROJECTS	4	95,997	2,447,541	12,332,715	17,263,000	
TOTAL OPERATING EXPENDITURES		$61,713,567	$73,059,655	$82,973,157	$86,371,718	

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 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
PARENTS AS TEACHERS:					
SALARIES	1	147,791	150,397	161,195	163,135
BENEFITS	1	27,375	21,409	23,033	24,903
PURCHASED SERVICES	1	6,469	6,944	2,806	9,500
SUPPLIES	1	4,880	186	2,996	11,342
CAPITAL OUTLAY	4	0	0	0	0
TOTAL PARENTS AS TEACHERS		186,515	178,936	190,030	208,880
EARLY CHILDHOOD EDUCATION:					
SALARIES	1	1,696,634	1,793,085	1,937,572	2,032,748
BENEFITS	1	534,937	555,514	595,056	626,586
PURCHASED SERVICES	1	236,380	275,812	295,552	254,099
SUPPLIES	1	125,206	118,167	128,863	59,415
CAPITAL OUTLAY	4	8,849	78,468	27,719	39,997
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		2,602,006	2,821,046	2,984,762	3,012,845
PAT & ECE ACTIVITY FUNDS					
SALARIES	1	1,822	1,136	1,912	0
BENEFITS	1	140	87	146	0
PURCHASED SERVICES	1	635	720	1,336	0
SUPPLIES	1	5,300	5,770	8,479	26,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		7,897	7,713	11,873	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	$106.03	N/A	N/A
		ACTUAL	ACTUAL	ACTUAL	REVISED
	FUND	13-14	14-15	15-16	16-17
SALARIES	1	959,051	1,054,910	1,076,349	1,130,961
SALARIES	2	9,702,620	10,473,963	10,706,066	11,093,784
BENEFITS	1	227,861	236,854	260,544	295,566
BENEFITS	2	2,973,937	3,078,503	3,330,167	3,534,009
PURCHASED SERVICES	1	19,805	28,099	26,825	20,772
SUPPLIES	1	232,237	274,185	255,537	247,265
CAPITAL OUTLAY	4	120,557	225,993	25,102	11,005
TOTAL ELEMENTARY SCHOOL INSTRUCTION		14,236,068	15,372,507	15,680,590	16,333,362

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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		$120.49	$106.03	N/A	N/A
		ACTUAL	ACTUAL	ACTUAL	REVISED
	FUND	13-14	14-15	15-16	16-17
SALARIES	1	412,386	499,122	562,515	572,826
SALARIES	2	5,497,632	5,748,052	5,983,870	5,847,423
BENEFITS	1	119,301	132,184	151,578	181,859
BENEFITS	2	1,598,834	1,621,385	1,791,897	1,780,838
PURCHASED SERVICES	1	8,890	11,080	12,005	12,300
SUPPLIES	1	114,848	127,047	121,781	136,354
CAPITAL OUTLAY	4	44,144	160,908	160,221	9,345
TOTAL MIDDLE SCHOOL INSTRUCTION		7,796,035	8,299,778	8,783,867	8,540,945

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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		$189.68	$166.92	N/A	N/A
	FUND	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
SALARIES	1	677,216	677,601	673,956	663,549
SALARIES	2	7,204,705	7,638,285	7,784,340	7,737,134
BENEFITS	1	192,490	172,244	204,377	229,785
BENEFITS	2	2,177,612	2,201,643	2,308,965	2,372,316
PURCHASED SERVICES	1	86,243	81,270	96,046	63,516
SUPPLIES	1	247,182	261,322	253,021	287,524
CAPITAL OUTLAY	4	84,188	71,386	55,051	31,760
TOTAL HIGH SCHOOL INSTRUCTION		10,669,636	11,103,751	11,375,756	11,385,584

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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 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
DISTRICT ACTIVITY PROGRAM					
SALARIES	1	270,145	290,263	285,081	272,826
SALARIES	2	20,836	24,791	0	0
BENEFITS	1	69,348	72,206	75,980	86,264
BENEFITS	2	4,668	6,019	0	0
PURCHASED SERVICES	1	29,990	28,530	30,910	29,400
SUPPLIES	1	27,730	53,899	43,694	36,087
CAPITAL OUTLAY	4	15,156	3,310	0	625
		437,873	479,018	435,665	425,202
HS ATHLETIC PROGRAM					
SALARIES	1	48,684	56,824	51,578	55,566
SALARIES	2	460,160	483,707	463,742	456,523
BENEFITS	1	15,429	16,732	16,206	15,371
BENEFITS	2	79,909	82,128	80,478	80,704
PURCHASED SERVICES	1	190,241	205,494	201,778	176,737
SUPPLIES	1	30,617	43,952	55,468	81,288
CAPITAL OUTLAY	4	0	0	0	0
		825,040	888,837	869,250	866,189
STUDENT & STAFF ACTIVITIES					
SALARIES	1	68,302	64,211	108,712	0
SALARIES	2	234,941	238,814	256,594	267,685
BENEFITS	1	10,232	9,463	16,388	0
BENEFITS	2	37,362	38,797	40,610	55,275
PURCHASED SERVICES	1	486,697	472,852	426,222	110,148
SUPPLIES	1	516,981	580,146	765,957	1,214,760
CAPITAL OUTLAY	4	13,119	15,368	12,974	50,000
		1,367,634	1,419,651	1,627,457	1,697,868

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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 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
SALARIES	1	252,380	256,580	276,555	282,078
SALARIES	2	246,172	259,219	267,514	270,858
BENEFITS	1	71,641	76,491	81,323	84,891
BENEFITS	2	47,187	55,596	57,188	57,388
PURCHASED SERVICES	1	44,268	35,378	49,906	60,535
SUPPLIES	1	14,181	20,173	24,956	19,866
CAPITAL OUTLAY	4	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION		675,829	703,437	757,442	775,616

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 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
SALARIES	1	135,842	128,988	127,412	141,430
SALARIES	2	731,875	784,339	872,176	791,658
BENEFITS	1	45,177	43,406	42,070	43,974
BENEFITS	2	172,225	194,750	218,085	189,329
PURCHASED SERVICES	1	143,454	102,748	126,880	76,192
SUPPLIES	1	583,432	785,300	716,543	763,677
CAPITAL OUTLAY	4	1,746	0	60,150	56,000
TOTAL CURRICULUM AND INSTRUCTION		1,813,751	2,039,531	2,163,316	2,062,260

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION		FUND	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
TITLE I						
	SALARIES	1	0	0	0	0
	SALARIES	2	314,846	376,695	316,852	337,108
	BENEFITS	1	0	0	0	0
	BENEFITS	2	87,748	103,483	119,565	124,245
	PURCHASED SERVICES	1	6,990	1,391	5,969	12,310
	SUPPLIES	1	4,702	406	1,818	10,000
	TOTAL TITLE I		414,286	481,975	444,204	483,663
TITLE II A						
	SALARIES	2	131,566	134,900	143,650	147,899
	BENEFITS	2	38,158	33,968	36,689	37,749
	PURCHASED SERVICES	1	26,218	26,554	31,987	39,980
	SUPPLIES	1	0	984	134	1,000
	TOTAL TITLE V		195,942	196,406	212,460	226,628
OTHER FEDERAL PROGRAMS AND OTHER GRANTS						
	SALARIES	1	31,564	108,440	113,334	116,843
	SALARIES	2	0	0	1,283	3,010
	BENEFITS	1	5,000	17,472	53,287	63,333
	BENEFITS	2	0	0	98	364
	PURCHASED SERVICES	1	13,851	9,874	15,699	16,492
	SUPPLIES	1	10,410	23,717	42,942	25,359
	CAPITAL OUTLAY	4	0	148,255	112,983	15,018
	TOTAL GRANTS		60,825	307,758	339,626	240,419

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND		ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
ACADEMIC CAMP						
SALARIES	1		3,045	3,224	3,139	4,938
BENEFITS	1		488	511	499	788
PURCHASED SERVICES	1		0	105	105	0
SUPPLIES	1		74	147	214	196
TOTAL ACADEMIC CAMP			3,607	3,987	3,957	5,922
FULL DAY KDG						
SALARIES	2		332,796	352,400	434,174	456,841
BENEFITS	2		99,672	97,927	124,960	138,590
TOTAL FULL DAY KDG			432,468	450,327	559,134	595,431
TUITION TO OTHER SCHOOLS						
PURCHASED SERVICES	1		98,821	80,593	204,054	85,865
SUPPLIES	1		0	0	0	0
DIV YOUTH SERVICES		15,000				
MANAGEMENT SCHOOL		61,500				
ALT TO SUSPENSION		9,365				

SUPPORT SERVICES		ACTUAL	ACTUAL	ACTUAL	REVISED
CURRICULUM AND INSTRUCTION	FUND	13-14	14-15	15-16	16-17
INSTRUMENTAL MUSIC					
SALARIES	1	0	0	650	700
SALARIES	2	527,308	556,900	570,407	581,531
BENEFITS	1	0	0	50	75
BENEFITS	2	177,325	183,658	193,939	196,033
PURCHASED SERVICES	1	36,605	41,533	47,053	42,000
SUPPLIES	1	29,562	31,248	33,235	38,100
CAPITAL OUTLAY	4	36,631	30,590	20,077	24,808
TOTAL INSTRUMENTAL MUSIC		807,431	843,929	865,411	883,247
GIFTED AND TALENTED PROGRAM					
SALARIES	1	19,627	0	0	0
SALARIES	2	534,731	556,994	526,429	474,642
BENEFITS	1	2,822	0	0	0
BENEFITS	2	149,054	147,757	142,613	144,282
PURCHASED SERVICES	1	2,199	2,423	4,333	15,345
SUPPLIES	1	14,116	12,188	32,012	17,832
TOTAL GIFTED AND TALENTED PROGRAM		722,549	719,362	705,387	652,101
PEGS PROGRAM					
SALARIES	1	58,402	60,498	63,842	63,602
SALARIES	2	401,527	427,674	440,673	448,809
BENEFITS	1	16,666	17,381	17,546	17,988
BENEFITS	2	127,021	126,869	133,673	140,125
PURCHASED SERVICES	1	16,132	13,090	12,539	24,704
SUPPLIES	1	5,297	6,847	7,006	12,733
CAPITAL OUTLAY	4	29,190	32,286	11,697	18,500
TOTAL PEGS PROGRAM		654,235	684,645	686,976	726,461
SUMMER SCHOOL					
SALARIES	1	1,137	149	0	0
SALARIES	2	86,451	75,540	97,640	82,000
BENEFITS	1	852	386	0	0
BENEFITS	2	13,592	11,433	14,380	15,240
PURCHASED SERVICES	1	35	0	19	350
SUPPLIES	1	300	643	645	800
TOTAL SUMMER SCHOOL		102,367	88,151	112,684	98,390

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
MEDIA SERVICE CENTER					
SALARIES	1	29,038	26,853	29,523	30,512
BENEFITS	1	4,840	4,532	4,889	5,040
PURCHASED SERVICES	1	7,696	7,696	7,696	7,696
SUPPLIES	1	7,851	7,950	7,766	7,885
CAPITAL OUTLAY	4	0	0	19,363	0
TOTAL MEDIA SERVICES		49,425	47,031	49,874	51,133
PROFESSIONAL DEVELOPMENT					
SALARIES	1	49,091	61,242	37,473	68,820
SALARIES	2	0	102	102	102
BENEFITS	1	7,693	9,689	5,970	12,027
BENEFITS	2	0	15	16	17
PURCHASED SERVICES	1	179,757	176,366	145,644	203,091
SUPPLIES	1	13,214	19,336	16,590	28,889
TOTAL PROFESSIONAL DEVELOPMENT		249,755	266,750	205,795	312,946

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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 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
SALARIES	1	129,490	145,376	158,482	146,146
SALARIES	2	136,680	143,924	148,530	150,386
BENEFITS-PERSONNEL STAFF	1	36,727	39,230	41,034	38,762
BENEFITS-PERSONNEL STAFF	2	33,930	35,244	35,980	36,315
BENEFITS-EMPL ASSISTANCE	1	26,173	0	27,173	13,000
PURCHASED SERVICES	1	7,675	312	-1,110	0
SUPPLIES	1	-6,201	565	1,657	0
TOTAL PERSONNEL SERVICES		364,474	364,651	411,746	384,609

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

	FUND	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
SALARIES	1	8,100	35,000	0	0
SALARIES	2	543,837	462,841	602,331	664,380
BENEFITS	1	25,064	76,769	46,139	49,200
BENEFITS	2	293,171	254,896	322,231	370,434
TOTAL CSRP/CCRP PLAN(S)		870,172	829,506	970,701	1,084,014

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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.

	FUND	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
OPERATION OF PLANT					
SALARIES	1	2,689,961	2,830,195	3,027,706	3,113,037
BENEFITS	1	920,682	953,452	987,384	1,051,844
PURCHASED SERVICES	1	971,161	1,070,597	1,069,050	1,055,800
SUPPLIES	1	2,141,419	2,026,496	1,947,679	2,271,157
CAPITAL OUTLAY *	4	1,255,774	4,894,614	2,325,612	624,386
TOTAL OPERATION OF PLANT		7,978,997	11,775,354	9,357,431	8,116,224

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

	FUND	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
BOND ISSUES AND RESERVES FOR CAPITAL IMPROVEMENTS					
PROP G	4	95,997	2,447,541	12,332,715	17,263,000
ECE ANNEX	4	0	1,259,726	1,540,274	0
PROP R 2007	4	0	0	0	0
PROP R 2008	4	0	0	0	0
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENTS		95,997	3,707,267	13,872,989	17,263,000
TECHNOLOGY					
SALARIES	1	650,497	680,916	713,977	708,588
BENEFITS	1	201,433	203,737	207,080	207,940
PURCHASED SERVICES	1	308,338	413,816	397,983	457,284
SUPPLIES	1	94,206	77,793	52,953	61,000
CAPITAL OUTLAY	4	718,429	640,405	726,626	685,000
TOTAL TECHNOLOGY		1,972,903	2,016,667	2,098,619	2,119,812

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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	13-14	14-15	15-16	16-17
BUSINESS SERVICES					
SALARIES	1	478,723	520,643	557,759	556,408
SALARIES	2	134,640	141,776	146,313	148,142
BENEFITS-BUSINESS OFFICE	1	143,970	154,030	155,043	158,172
BENEFITS-BUSINESS OFFICE	2	33,543	34,809	35,493	35,949
BENEFITS-DISTRICT (WORK COMP)	1	79,674	93,793	99,615	127,385
BENEFITS-DISTRICT (WORK COMP)	2	104,253	112,267	122,603	156,009
DISTRICT PROPERTY, LIABILITY AND EQUIP INS.	1	488,168	570,070	594,174	568,131
PURCHASED SERVICES	1	683,865	829,078	780,842	1,012,481
SUPPLIES	1	39,083	44,451	23,815	114,941
CAPITAL OUTLAY	4	37,143	17,255	20,539	262,773
TOTAL BUSINESS/CENTRAL SERVICES		2,223,062	2,518,172	2,536,196	3,140,391
OTHER SERVICES					
PUPIL TRANSPORTATION					
CONTRACTED PURCHASED SERVICES	1	1,527,630	2,163,831	2,048,938	2,266,420
TOTAL PUPIL TRANSPORTATION		1,527,630	2,163,831	2,048,938	2,266,420
FOOD SERVICE					
CONTRACTED PURCHASED SERVICES	1	2,229,972	2,150,649	2,321,914	2,256,141
OTHER PURCHASED SERVICES	1	25,907	32,989	24,766	26,235
SUPPLIES	1	11,524	13,580	9,163	14,000
CAPITAL OUTLAY	4	2,934	1,870	31,761	3,915
TOTAL FOOD SERVICE		2,270,337	2,199,088	2,387,604	2,300,291

OPERATING FUND BALANCES
Revised Budget
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	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2013-14		
BALANCE 7/1/13	19,211,481	0	4,319,530	23,531,011
REVENUE	30,024,496	33,149,690	1,401,392	64,575,578
REVENUE AND BALANCE	49,235,977	33,149,690	5,720,922	88,106,589
EXPENDITURES	23,757,185	35,492,524	2,463,858	61,713,567
TRANSFER OF FUNDS	(2,342,834)	2,342,834		0
BALANCE 6/30/14	23,135,958	0	3,257,064	26,393,022
		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	(2,541,652)		2,541,652	
TRANSFER OF FUNDS	(4,657,559)	4,657,559		0
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	30,005,463	37,260,626	1,850,878	69,116,967
REVENUE AND BALANCE	50,209,197	37,260,626	21,841,719	109,311,542
EXPENDITURES	27,850,460	39,425,126	19,096,132	86,371,718
7% x SAT WADA Transfer	0		0	
TRANSFER OF FUNDS	(2,164,500)	2,164,500		0
PROJECTED BALANCE 6/30/17	20,194,237	0	2,745,587	22,939,824

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2016-2017

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Debt Service Fund

Revised Budget
December 13, 2016

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUE $1,267,197,550

SOURCE	DESCRIPTION	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
	UNADJUSTED TAX RATE	0.473	0.683	0.753	0.773
	ADJUSTED TAX RATE	0.473	0.683	0.753	0.773
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	5,457,198	7,956,042	9,177,292	9,501,575
	DELINQUENT TAX	64,589	40,996	6,522	50,000
	SURCHARGE TAX	216,377	281,742	322,918	225,000
	INTANGIBLE TAX	13,803	6,664	13,269	6,200
	INTEREST - BANKING/OTHER	162,030	163,262	164,105	164,000
	INTEREST - INVESTMENTS *	1,390,968	3,125	152,701	12,000
	INTEREST - DELINQUENT TAXES	1	0	0	0
	TOTAL LOCAL SOURCES	7,304,966	8,451,831	9,836,807	9,958,775
COUNTY	UTILITY TAXES	139,725	204,773	230,251	190,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	139,725	204,773	230,251	190,000
OTHER	BOND ISSUES / REFUNDING BONDS	32,060,000	0	9,865,000	0
		39,504,691	8,656,604	19,932,058	10,148,775

* Years 13-14 and 15-16 include premiums on bonds issued/refunded.

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DEBT SERVICE FUND
Revised Budget

EXPENDITURES

	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
PRINCIPAL	34,945,000	4,685,000	14,868,640	5,540,000
INTEREST & FEES	4,234,450	2,952,953	4,576,293	3,128,750
TOTAL EXPENDITURES	39,179,450	7,637,953	19,444,933	8,668,750

Note: 2013-14 Principal includes bond refunding of approx. $32,000,000.
Note: 2015-16 Principal includes bond refunding of approx. $10,000,000.

DEBT SERVICE FUND BALANCES

Revised Budget
December 13, 2016

	2013-14	
BALANCE 7-1-13		$6,121,260
REVENUE		$39,504,691
REVENUE AND BALANCE		$45,625,951
EXPENDITURES		$39,179,450
BALANCE 6-30-14		$6,446,501
	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

Revised Budget

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December 13, 2016

Related Programs

Revised Budget
December 13, 2016

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
HIGH SCHOOL ACTIVITIES				
REVENUE	614,649	681,721	731,376	740,000
EXPENDITURES	591,635	652,845	745,129	740,000
BALANCE @ JUNE 30	335,003	363,879	350,126	350,126
MIDDLE SCHOOL ACTIVITIES				
REVENUE	251,986	297,558	286,846	300,000
EXPENDITURES	253,444	289,856	270,789	300,000
BALANCE @ JUNE 30	102,966	110,668	126,725	126,725
ELEMENTARY ACTIVITIES				
REVENUE	249,532	197,715	313,502	300,000
EXPENDITURES	225,963	175,569	289,765	300,000
BALANCE @ JUNE 30	91,856	114,002	137,739	137,739
FOOD SERVICE				
REVENUE	2,158,789	2,199,688	2,252,895	2,259,080
EXPENDITURES	2,270,337	2,199,088	2,387,604	2,300,291
(COST)/RETURN TO DISTRICT	(111,548)	600	(134,709)	(41,211)
ECE **				
REVENUE	2,923,653	3,160,316	3,374,676	3,550,000
EXPENDITURES	2,602,007	2,821,046	2,984,762	3,012,845
(COST)/RETURN TO DISTRICT	321,646	339,270	389,914	537,155

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

Revised Budget

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Board Designated
Capital Projects

Revised Budget
December 13, 2016
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17
REVENUE				
SALE OF PROPERTY	0	0	0	0
INTERESTE EARNED	596	137	0	0
December 9, 2014	596	137	0	0
EXPENDITURES				
PROPERTY PURCHASES	298,632	0	0	0
OTHER EXPENDITURES	69,227	149,919	0	0
TOTAL EXPENDITURES	367,859	149,919	0	0
BALANCE BEGINNING OF YEAR	517,045	149,782	0	0
BALANCE END OF YEAR	149,782	0	0	0