Lindbergh Schools

2016-2017
Budget Adopted
&
Related Data

June 14, 2016

Budget Adopted
June 14, 2016

TABLE OF CONTENTS

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.

Budget Adopted

2016-2017

June 14, 2016

Operating
Fund

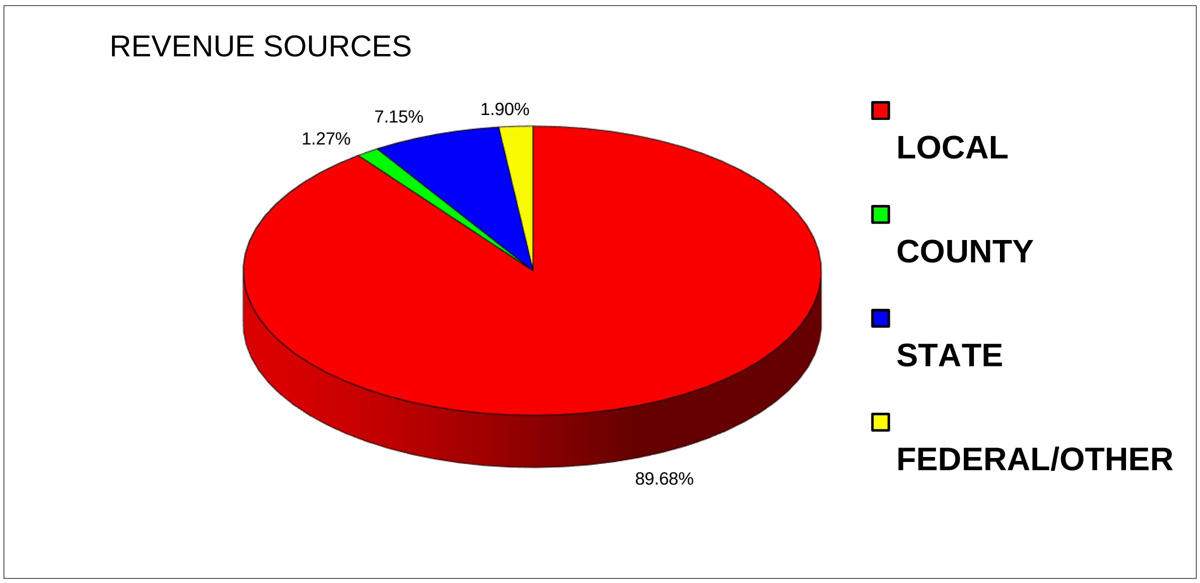
REVENUE SUMMARY

Budget Adopted

2016-2017

June 14, 2016

SOURCES		
LOCAL	$61,440,777	89.68%
COUNTY	870,300	1.27%
STATE	4,898,043	7.15%
FEDERAL/OTHER	1,301,690	1.90%
TOTAL OPERATING REVENUES	68,510,810	100.00%



DESCRIPTION	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17	INCREASE / DECREASE 15-16 / 16-17
LOCAL	58,174,035	59,678,797	60,691,178	61,440,777	1.24%
COUNTY	863,677	871,494	815,300	870,300	6.75%
STATE	4,043,781	4,562,522	4,888,193	4,898,043	0.20%
FEDERAL	1,339,298	1,340,437	1,292,802	1,228,802	-4.95%
OTHER	154,787	87,543	87,360	72,888	-16.57%
TOTAL OPERATING REVENUES BEFORE PROP G	64,575,578	66,540,793	67,774,833	68,510,810	1.09%
PROP G	0	35,259,794	0	0	--
TOTAL OPERATING REVENUES AFTER PROP G	64,575,578	101,800,587	67,774,833	68,510,810	1.09%

REVENUE ANALYSIS

Budget Adopted

June 14, 2016

OPERATING FUND REVENUES BY FUND AND SOURCE

	ACTUAL 13-14				ACTUAL 14-15				REVISED 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**	15,947,508	28,771,643	0	**44,719,151**
DELINQUENT TAX	197,079	268,045	14,024	**479,148**	90,029	138,645	0	**228,674**	160,520	240,180	0	**400,700**
M & M SURCHARGE TAX	685,922	1,031,649	423	**1,717,994**	618,732	952,849	0	**1,571,581**	679,067	1,200,933	0	**1,880,000**
FINANCIAL INSTITUTION TAX	43,772	65,889	0	**109,661**	14,635	22,538	0	**37,173**	14,000	22,000	0	**36,000**
SALES TAX (PROP C)	2,388,394	2,388,393	0	**4,776,787**	2,588,074	2,588,074	0	**5,176,148**	2,750,000	2,750,000	0	**5,500,000**
TUITION - PATRONS	0	32,448	0	**32,448**	0	33,457	0	**33,457**	0	21,174	0	**21,174**
TUITION - ECE	2,884,546	0	0	**2,884,546**	3,124,533	0	0	**3,124,533**	3,095,000	0	0	**3,095,000**
TUITION - FULL DAY KINDERGARTEN	0	621,417	0	**621,417**	0	716,229	0	**716,229**	0	787,500	0	**787,500**
TUITION - PEGS	0	309,025	0	**309,025**	0	360,525	0	**360,525**	0	363,467	0	**363,467**
TUITION - SUMMER SCHOOL	0	3,300	0	**3,300**	0	3,950	0	**3,950**	0	500	0	**500**
INTEREST - SAVINGS	20,332	924	957	**22,213**	28,957	824	1,114	**30,895**	22,800	1,300	375	**24,475**
INTEREST - INVESTMENTS	19,472	4,011	3,135	**26,618**	18,906	7,854	130,666	**157,426**	10,275	9,000	71,000	**90,275**
INTEREST - TAXES	5	7	0	**12**	0	0	0	**0**	0	0	0	**0**
ATHLETICS	28,243			**28,243**	25,550			**25,550**	30,100			**30,100**
RENTALS	88,292	0	0	**88,292**	99,888	0	0	**99,888**	125,000	0	0	**125,000**
DRIVER EDUCATION	9,600	0	0	**9,600**	6,125	0	0	**6,125**	7,500	0	0	**7,500**
FOOD SERVICE	1,536,560	0	0	**1,536,560**	1,569,897	0	0	**1,569,897**	1,601,000	0	0	**1,601,000**
OTHER	1,651,087	26,309		**1,677,396**	1,778,504	57,902	63,760	**1,900,166**	1,764,942	75,877	70,055	**1,910,874**
VICC	0	495,827	0	**495,827**	0	257,125	0	**257,125**	0	98,462	0	**98,462**
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**	26,207,712	34,342,036	141,430	**60,691,178**
COUNTY												
FINES, FORFEITURES	0	115,452	0	**115,452**	0	65,954	0	**65,954**	0	70,300	0	**70,300**
UTILITY TAXES	296,952	446,894	13	**743,859**	317,141	488,399	0	**805,540**	297,400	447,600	0	**745,000**
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**	297,400	517,900	0	**815,300**

REVENUE ANALYSIS
Budget Adopted
June 14, 2016
OPERATING FUND REVENUES BY FUND AND SOURCE

	13-14 ACTUAL				14-15 ACTUAL				15-16 REVISED			
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**	894,100	1,660,000	1,436,900	**3,991,000**
TRANSPORTATION	341,823	0	0	**341,823**	421,919	0	0	**421,919**	396,400	0	0	**396,400**
VOCATIONAL	0	3,626	0	**3,626**	0	5,141	0	**5,141**	0	1,000	0	**1,000**
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**	84,943	87,247	0	**172,190**
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**	1,375,443	1,748,247	1,764,503	**4,888,193**
FEDERAL												
MEDICAID	39,518	0	0	**39,518**	44,251	0	0	**44,251**	35,000	0	0	**35,000**
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**	470,101	0	0	**470,101**
TITLE III	38,571	0	0	**38,571**	34,578	0	0	**34,578**	43,285	0	0	**43,285**
TITLE II	189,422	0	0	**189,422**	121,196	0	0	**121,196**	143,646	0	0	**143,646**
FOOD SERVICE	609,803	0	0	**609,803**	616,237	0	0	**616,237**	600,770	0	0	**600,770**
OTHER	0	0	29,519	**29,519**	0	0	38,639	**38,639**	0	0	0	**0**
TOTAL FEDERAL SOURCES	1,309,779	0	29,519	**1,339,298**	1,301,798	0	38,639	**1,340,437**	1,292,802	0	0	**1,292,802**
OTHER REVENUE												
TUITION UNACREDITED DISTRICTS	0	131,719	0	**131,719**	0	80,678	0	**80,678**	0	72,360	0	**72,360**
SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	23,068	**23,068**	0	0	6,865	**6,865**	0	0	15,000	**15,000**
TOTAL OTHER REVENUE	0	131,719	23,068	**154,787**	0	80,678	6,865	**87,543**	0	72,360	15,000	**87,360**
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**	29,173,357	36,680,543	1,920,933	**67,774,833**
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**	29,173,357	36,680,543	1,920,933	**67,774,833**

Budget Adopted

June 14, 2016

OPERATING REVENUES BY FUND AND SOURCE

ASSESSED VALUATION [1] $1,255,523,810

SOURCE	DESCRIPTION	16-17 ADOPTED GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	$1.5000	$2.1754	$0.0000	$3.6754
	ADJUSTED LEVY	1.5000	2.1754	0.0000	$3.6754
LOCAL					
	CURRENT TAXES	15,922,358	29,094,293	0	45,016,651
	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)	2,909,760	2,909,760	0	5,819,520
	TUITION - PATRONS	0	13,740	0	13,740
	TUITION - ECE	3,400,000	0	0	3,400,000
	TUITION - FULL DAY KINDERGARTEN	0	787,500	0	787,500
	TUITION - PEGS	0	363,467	0	363,467
	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	1,601,000	0	0	1,601,000
	OTHER	1,777,250	29,295	0	1,806,545
	VICC	0	13,804	0	13,804
	TOTAL LOCAL SOURCES	26,666,852	34,702,550	71,375	61,440,777
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 represents the March estimate on reassessment years (odd) or the December 31 value on non-reassessment years (even)

Budget Adopted

June 14, 2016

OPERATING REVENUES BY FUND AND SOURCE

ASSESSED VALUATION [1] $1,255,523,810

SOURCE	DESCRIPTION	16-17 ADOPTED GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.5000	2.1754	0.0000	3.6754
	ADJUSTED LEVY	1.5000	2.1754	0.0000	3.6754
STATE	BASIC FORMULA & CLASSROOM TRUST	1,007,600	1,556,350	1,436,900	4,000,850
	TRANSPORTATION	396,400	0	0	396,400
	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	84,943	87,247	0	172,190
	TOTAL STATE SOURCES	1,488,943	1,644,597	1,764,503	4,898,043
FEDERAL	MEDICAID	35,000	0	0	35,000
	TITLE I	479,835	0	0	479,835
	TITLE III	43,285	0	0	43,285
	TITLE II	143,646	0	0	143,646
	FOOD SERVICE	527,036	0	0	527,036
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,228,802	0	0	1,228,802
OTHER REVENUE					
	TUITION UNACREDITED DISTRICTS	0	57,888	0	57,888
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL OTHER REVENUE	0	57,888	15,000	72,888
TOTAL OPERATING REVENUE		29,667,557	36,992,375	1,850,878	68,510,810

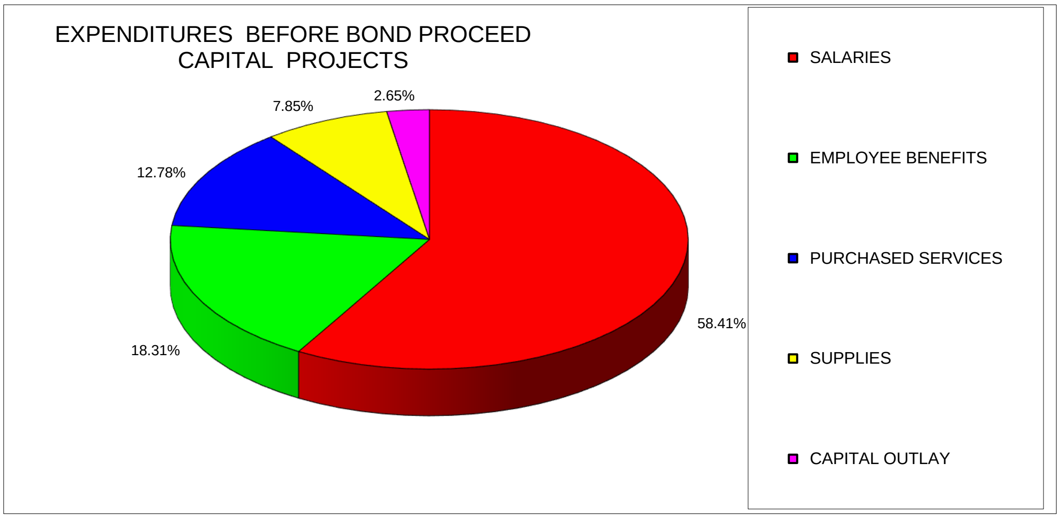
[1] Assessed valuation represents the March estimate on reassessment years (odd) or the December 31 value on non-reassessment years (even)

EXPENDITURE SUMMARY

Budget Adopted

June 14, 2016

SALARIES	40,017,531	58.41%
EMPLOYEE BENEFITS	12,546,998	18.31%
PURCHASED SERVICES	8,755,147	12.78%
SUPPLIES	5,375,511	7.85%
CAPITAL OUTLAY	1,815,623	2.65%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$68,510,810	100.00%



DESCRIPTION	FUND	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17	% INCR/DECR 15-16 / 16-17
SALARIES	1	8,818,928	9,445,653	9,873,250	10,095,047	2.25%
SALARIES	2	27,243,323	28,880,916	29,863,561	29,922,484	0.20%
BENEFITS	1	2,786,015	2,907,572	3,161,292	3,201,906	1.28%
BENEFITS	2	8,249,201	8,421,147	9,245,417	9,345,092	1.08%
PURCHASED SERVICES	1	7,884,092	8,839,894	8,378,731	8,755,147	4.49%
SUPPLIES	1	4,268,151	4,536,498	5,231,675	5,375,511	2.75%
CAPITAL OUTLAY	4	2,367,860	7,580,434	5,225,027	1,815,623	-65.25%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS		$61,617,570	$70,612,114	$70,978,953	$68,510,810	-3.48%
BOND PROCEED CAPITAL PROJECTS	4	95,997	2,447,541	16,250,000	16,250,000	
TOTAL OPERATING EXPENDITURES		$61,713,567	$73,059,655	$87,228,953	$84,760,810	

EXPENDITURE ANALYSIS

Budget Adopted

June 14, 2016

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	REVISED 15-16	ADOPTED 16-17
PARENTS AS TEACHERS:					
SALARIES	1	147,791	150,397	161,196	161,196
BENEFITS	1	27,375	21,409	24,149	24,149
PURCHASED SERVICES	1	6,469	6,944	8,100	8,100
SUPPLIES	1	4,880	186	15,435	15,435
CAPITAL OUTLAY	4	0	0	0	0
TOTAL PARENTS AS TEACHERS		186,515	178,936	208,880	208,880
EARLY CHILDHOOD EDUCATION:					
SALARIES	1	1,696,634	1,793,085	1,917,606	1,941,575
BENEFITS	1	534,937	555,514	565,323	563,792
PURCHASED SERVICES	1	236,380	275,812	254,099	254,099
SUPPLIES	1	125,206	118,167	117,093	59,415
CAPITAL OUTLAY	4	8,849	78,468	39,997	39,997
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		2,602,006	2,821,046	2,894,118	2,858,878
PAT & ECE ACTIVITY FUNDS					
SALARIES	1	1,822	1,136	0	0
BENEFITS	1	140	87	0	0
PURCHASED SERVICES	1	635	720	0	0
SUPPLIES	1	5,300	5,770	11,000	11,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		7,897	7,713	11,000	11,000

EXPENDITURE ANALYSIS

Budget Adopted

June 14, 2016

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	REVISED	ADOPTED
	FUND	13-14	14-15	15-16	16-17
SALARIES	1	959,051	1,054,910	1,080,138	1,189,777
SALARIES	2	9,702,620	10,473,963	10,758,951	10,924,142
BENEFITS	1	227,861	236,854	256,717	269,280
BENEFITS	2	2,973,937	3,078,503	3,365,470	3,433,289
PURCHASED SERVICES	1	19,805	28,099	13,428	19,772
SUPPLIES	1	232,237	274,185	255,812	271,176
CAPITAL OUTLAY	4	120,557	225,993	62,738	10,071
TOTAL ELEMENTARY SCHOOL INSTRUCTION		14,236,068	15,372,507	15,793,254	16,117,507

Budget Adopted

June 14, 2016

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	REVISED	ADOPTED
	FUND	13-14	14-15	15-16	16-17
SALARIES	1	412,386	499,122	564,228	576,470
SALARIES	2	5,497,632	5,748,052	5,966,780	5,941,174
BENEFITS	1	119,301	132,184	154,581	155,813
BENEFITS	2	1,598,834	1,621,385	1,829,373	1,840,647
PURCHASED SERVICES	1	8,890	11,080	12,253	11,950
SUPPLIES	1	114,848	127,047	125,539	138,318
CAPITAL OUTLAY	4	44,144	160,908	148,145	7,187
TOTAL MIDDLE SCHOOL INSTRUCTION		7,796,035	8,299,778	8,800,899	8,671,559

Budget Adopted

June 14, 2016

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.

	FUND	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
SERVICES, SUPPLIES & CAPITAL PER PUPIL ALLOCATION		$189.68	$166.92	N/A	N/A
SALARIES	1	677,216	677,601	646,590	647,976
SALARIES	2	7,204,705	7,638,285	7,798,273	7,802,294
BENEFITS	1	192,490	172,244	210,747	210,669
BENEFITS	2	2,177,612	2,201,643	2,341,453	2,361,507
PURCHASED SERVICES	1	86,243	81,270	63,516	63,516
SUPPLIES	1	247,182	261,322	265,664	282,574
CAPITAL OUTLAY	4	84,188	71,386	70,986	31,760
TOTAL HIGH SCHOOL INSTRUCTION		10,669,636	11,103,751	11,397,229	11,400,296

Budget Adopted

June 14, 2016

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	REVISED 15-16	ADOPTED 16-17
DISTRICT ACTIVITY PROGRAM					
SALARIES	1	270,145	290,263	269,619	266,761
SALARIES	2	20,836	24,791	0	0
BENEFITS	1	69,348	72,206	77,661	76,727
BENEFITS	2	4,668	6,019	0	0
PURCHASED SERVICES	1	29,990	28,530	32,146	29,400
SUPPLIES	1	27,730	53,899	31,600	36,087
CAPITAL OUTLAY	4	15,156	3,310	0	0
		437,873	479,018	411,026	408,975
HS ATHLETIC PROGRAM					
SALARIES	1	48,684	56,824	57,209	57,777
SALARIES	2	460,160	483,707	459,705	475,038
BENEFITS	1	15,429	16,732	15,340	15,402
BENEFITS	2	79,909	82,128	82,208	85,130
PURCHASED SERVICES	1	190,241	205,494	149,537	175,437
SUPPLIES	1	30,617	43,952	101,388	80,588
CAPITAL OUTLAY	4	0	0	0	0
		825,040	888,837	865,387	889,372
STUDENT & STAFF ACTIVITIES					
SALARIES	1	68,302	64,211	0	0
SALARIES	2	234,941	238,814	253,520	262,211
BENEFITS	1	10,232	9,463	0	0
BENEFITS	2	37,362	38,797	39,869	41,255
PURCHASED SERVICES	1	486,697	472,852	110,148	110,148
SUPPLIES	1	516,981	580,146	1,114,760	1,114,760
CAPITAL OUTLAY	4	13,119	15,368	50,000	50,000
		1,367,634	1,419,651	1,568,297	1,578,374

Budget Adopted
June 14, 2016

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	REVISED 15-16	ADOPTED 16-17
SALARIES	1	252,380	256,580	274,201	277,628
SALARIES	2	246,172	259,219	267,514	270,858
BENEFITS	1	71,641	76,491	82,231	84,086
BENEFITS	2	47,187	55,596	56,352	56,862
PURCHASED SERVICES	1	44,268	35,378	62,327	58,527
SUPPLIES	1	14,181	20,173	16,066	19,866
CAPITAL OUTLAY	4	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION		675,829	703,437	758,691	767,827

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	REVISED 15-16	ADOPTED 16-17
SALARIES	1	135,842	128,988	137,914	141,605
SALARIES	2	731,875	784,339	896,904	793,062
BENEFITS	1	45,177	43,406	43,527	44,000
BENEFITS	2	172,225	194,750	222,214	188,845
PURCHASED SERVICES	1	143,454	102,748	81,392	76,192
SUPPLIES	1	583,432	785,300	759,954	766,304
CAPITAL OUTLAY	4	1,746	0	60,150	56,000
TOTAL CURRICULUM AND INSTRUCTION		1,813,751	2,039,531	2,202,055	2,066,008

Budget Adopted

June 14, 2016

OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION		FUND	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
TITLE I						
	SALARIES	1	0	0	0	0
	SALARIES	2	314,846	376,695	332,200	336,308
	BENEFITS	1	0	0	0	0
	BENEFITS	2	87,748	103,483	128,275	128,809
	PURCHASED SERVICES	1	6,990	1,391	11,600	11,600
	SUPPLIES	1	4,702	406	12,163	12,163
	TOTAL TITLE I		414,286	481,975	484,238	488,880
TITLE II A						
	SALARIES	2	131,566	134,900	143,750	142,405
	BENEFITS	2	38,158	33,968	37,152	36,914
	PURCHASED SERVICES	1	26,218	26,554	40,500	40,500
	SUPPLIES	1	0	984	600	600
	TOTAL TITLE V		195,942	196,406	222,002	220,419
OTHER FEDERAL PROGRAMS AND OTHER GRANTS						
	SALARIES	1	31,564	108,440	119,960	118,668
	SALARIES	2	0	0	1,393	0
	BENEFITS	1	5,000	17,472	63,968	63,540
	BENEFITS	2	0	0	107	0
	PURCHASED SERVICES	1	13,851	9,874	24,615	2,700
	SUPPLIES	1	10,410	23,717	30,461	2,484
	CAPITAL OUTLAY	4	0	148,255	159,355	0
	TOTAL GRANTS		60,825	307,758	399,859	187,392

Budget Adopted

June 14, 2016

OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND		ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
ACADEMIC CAMP						
SALARIES	1		3,045	3,224	4,938	4,938
BENEFITS	1		488	511	788	788
PURCHASED SERVICES	1		0	105	0	0
SUPPLIES	1		74	147	196	196
TOTAL ACADEMIC CAMP			3,607	3,987	5,922	5,922
FULL DAY KDG						
SALARIES	2		332,796	352,400	445,285	428,198
BENEFITS	2		99,672	97,927	127,448	124,632
TOTAL FULL DAY KDG			432,468	450,327	572,733	552,830
TUITION TO OTHER SCHOOLS						
PURCHASED SERVICES	1		98,821	80,593	85,050	85,865
SUPPLIES	1		0	0	0	0
DIV YOUTH SERVICES		15,000				
MANAGEMENT SCHOOL		61,500				
ALT TO SUSPENSION		9,365				

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
INSTRUMENTAL MUSIC					
SALARIES	1	0	0	0	700
SALARIES	2	527,308	556,900	574,350	581,529
BENEFITS	1	0	0	0	75
BENEFITS	2	177,325	183,658	195,051	196,033
PURCHASED SERVICES	1	36,605	41,533	40,100	42,000
SUPPLIES	1	29,562	31,248	40,000	38,100
CAPITAL OUTLAY	4	36,631	30,590	25,583	24,808
TOTAL INSTRUMENTAL MUSIC		807,431	843,929	875,084	882,545
GIFTED AND TALENTED PROGRAM					
SALARIES	1	19,627	0	0	0
SALARIES	2	534,731	556,994	537,847	475,916
BENEFITS	1	2,822	0	0	0
BENEFITS	2	149,054	147,757	150,426	140,447
PURCHASED SERVICES	1	2,199	2,423	1,200	1,200
SUPPLIES	1	14,116	12,188	17,832	17,832
TOTAL GIFTED AND TALENTED PROGRAM		722,549	719,362	707,305	635,395
PEGS PROGRAM					
SALARIES	1	58,402	60,498	63,394	65,355
SALARIES	2	401,527	427,674	443,297	448,838
BENEFITS	1	16,666	17,381	17,980	18,244
BENEFITS	2	127,021	126,869	133,168	133,948
PURCHASED SERVICES	1	16,132	13,090	17,604	17,604
SUPPLIES	1	5,297	6,847	7,933	7,933
CAPITAL OUTLAY	4	29,190	32,286	23,300	23,300
TOTAL PEGS PROGRAM		654,235	684,645	706,676	715,222
SUMMER SCHOOL					
SALARIES	1	1,137	149	1,644	0
SALARIES	2	86,451	75,540	86,500	77,500
BENEFITS	1	852	386	239	0
BENEFITS	2	13,592	11,433	12,504	11,350
PURCHASED SERVICES	1	35	0	350	350
SUPPLIES	1	300	643	797	800
TOTAL SUMMER SCHOOL		102,367	88,151	102,034	90,000

Budget Adopted

June 14, 2016

OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
MEDIA SERVICE CENTER					
SALARIES	1	29,038	26,853	30,222	30,600
BENEFITS	1	4,840	4,532	5,000	5,054
PURCHASED SERVICES	1	7,696	7,696	7,696	7,696
SUPPLIES	1	7,851	7,950	7,885	7,885
TOTAL MEDIA SERVICES		49,425	47,031	50,803	51,235
PROFESSIONAL DEVELOPMENT					
SALARIES	1	49,091	61,242	73,051	60,700
SALARIES	2	0	102	118	102
BENEFITS	1	7,693	9,689	5,107	9,693
BENEFITS	2	0	15	0	17
PURCHASED SERVICES	1	179,757	176,366	187,332	203,091
SUPPLIES	1	13,214	19,336	26,884	28,889
TOTAL MEDIA SERVICES		249,755	266,750	292,492	302,492

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	REVISED 15-16	ADOPTED 16-17
SALARIES	1	129,490	145,376	154,294	150,295
SALARIES	2	136,680	143,924	148,530	150,387
BENEFITS-PERSONNEL STAFF	1	36,727	39,230	40,566	39,941
BENEFITS-PERSONNEL STAFF	2	33,930	35,244	36,114	36,388
BENEFITS-EMPL ASSISTANCE	1	26,173	0	13,000	13,000
PURCHASED SERVICES	1	7,675	312	0	0
SUPPLIES	1	-6,201	565	0	0
TOTAL PERSONNEL SERVICES		364,474	364,651	392,504	390,011

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

	FUND	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 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	50,058	49,200
BENEFITS	2	293,171	254,896	329,917	370,434
TOTAL CSRP/CCRP PLAN(S)		870,172	829,506	982,306	1,084,014

Budget Adopted

June 14, 2016

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	13-14	14-15	15-16	16-17
OPERATION OF PLANT					
SALARIES	1	2,689,961	2,830,195	3,072,100	3,142,543
BENEFITS	1	920,682	953,452	1,066,659	1,092,700
PURCHASED SERVICES	1	971,161	1,070,597	1,007,567	1,055,800
SUPPLIES	1	2,141,419	2,026,496	2,079,837	2,271,157
CAPITAL OUTLAY *	4	1,255,774	4,894,614	2,177,065	617,500
TOTAL OPERATION OF PLANT		7,978,997	11,775,354	9,403,228	8,179,700

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

BOND ISSUES AND RESERVES FOR CAPITAL IMPROVEMENTS					
PROP G	4	95,997	2,447,541	16,250,000	16,250,000
ECE ANNEX	4	0	1,259,726	1,589,275	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	17,839,275	16,250,000

TECHNOLOGY					
SALARIES	1	650,497	680,916	706,028	714,908
BENEFITS	1	201,433	203,737	208,441	209,472
PURCHASED SERVICES	1	308,338	413,816	383,250	457,284
SUPPLIES	1	94,206	77,793	61,000	61,000
CAPITAL OUTLAY	4	718,429	640,405	741,634	685,000
TOTAL TECHNOLOGY		1,972,903	2,016,667	2,100,353	2,127,664

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.

	FUND	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
BUSINESS SERVICES					
SALARIES	1	478,723	520,643	538,918	545,575
SALARIES	2	134,640	141,776	146,313	148,142
BENEFITS-BUSINESS OFFICE	1	143,970	154,030	155,894	156,666
BENEFITS-BUSINESS OFFICE	2	33,543	34,809	35,715	35,983
BENEFITS-DISTRICT (WORK COMP)	1	79,674	93,793	103,316	99,615
BENEFITS-DISTRICT (WORK COMP)	2	104,253	112,267	122,601	122,602
DISTRICT PROPERTY, LIABILITY AND EQUIP INS.	1	488,168	570,070	572,700	596,400
PURCHASED SERVICES	1	683,865	829,078	893,522	1,012,481
SUPPLIES	1	39,083	44,451	117,776	116,949
CAPITAL OUTLAY	4	37,143	17,255	45,037	270,000
TOTAL BUSINESS/CENTRAL SERVICES		2,223,062	2,518,172	2,731,792	3,104,413
OTHER SERVICES					
PUPIL TRANSPORTATION					
CONTRACTED PURCHASED SERVICES	1	1,527,630	2,163,831	2,070,764	2,165,500
TOTAL PUPIL TRANSPORTATION		1,527,630	2,163,831	2,070,764	2,165,500
FOOD SERVICE					
CONTRACTED PURCHASED SERVICES	1	2,229,972	2,150,649	2,221,700	2,221,700
OTHER PURCHASED SERVICES	1	25,907	32,989	26,235	26,235
SUPPLIES	1	11,524	13,580	14,000	14,000
CAPITAL OUTLAY	4	2,934	1,870	31,762	0
TOTAL FOOD SERVICE		2,270,337	2,199,088	2,293,697	2,261,935

OPERATING FUND BALANCES
Budget Adopted
June 14, 2016

	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	29,173,357	36,680,543	1,920,933	67,774,833
REVENUE AND BALANCE	51,378,793	36,680,543	34,849,452	122,908,788
EXPENDITURES	26,644,948	39,108,978	21,475,027	87,228,953
7% x SAT WADA Transfer	(2,500,000)		2,500,000	
TRANSFER OF FUNDS	(2,428,435)	2,428,435		0
PROJECTED BALANCE 6/30/16	19,805,410	0	15,874,425	35,679,835
		2016-17		
BALANCE 7/1/16	19,805,410	0	15,874,425	35,679,835
REVENUE	29,667,557	36,992,375	1,850,878	68,510,810
REVENUE AND BALANCE	49,472,967	36,992,375	17,725,303	104,190,645
EXPENDITURES	27,427,611	39,267,576	18,065,623	84,760,810
7% x SAT WADA Transfer	0		0	
TRANSFER OF FUNDS	(2,275,201)	2,275,201		0
PROJECTED BALANCE 6/30/17	19,770,155	0	(340,320)	19,429,835

Budget Adopted

2016-2017

June 14, 2016

Debt Service Fund

Budget Adopted
June 14, 2016

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUE $1,255,523,810

SOURCE	DESCRIPTION	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
	UNADJUSTED TAX RATE	0.473	0.683	0.753	0.753
	ADJUSTED TAX RATE	0.473	0.683	0.753	0.753
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	5,457,198	7,956,042	9,152,420	9,213,400
	DELINQUENT TAX	64,589	40,996	50,000	50,000
	SURCHARGE TAX	216,377	281,742	225,000	225,000
	INTANGIBLE TAX	13,803	6,664	6,200	6,200
	INTEREST - BANKING/OTHER	162,030	163,262	163,000	164,000
	INTEREST - INVESTMENTS	1,390,968	3,125	136,345	12,000
	INTEREST - DELINQUENT TAXES	1	0	0	0
	TOTAL LOCAL SOURCES	7,304,966	8,451,831	9,732,965	9,670,600
COUNTY	UTILITY TAXES	139,725	204,773	157,000	190,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	139,725	204,773	157,000	190,000
OTHER	BOND ISSUES / REFUNDING BONDS	32,060,000	0	9,865,000	0
		39,504,691	8,656,604	19,754,965	9,860,600

Budget Adopted
June 14, 2016

DEBT SERVICE FUND
Revised Budget

EXPENDITURES

	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 16-17
PRINCIPAL	34,945,000	4,685,000	15,105,000	5,540,000
INTEREST & FEES	4,234,450	2,952,953	4,647,700	3,128,750
TOTAL EXPENDITURES	39,179,450	7,637,953	19,752,700	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

Budget Adopted
June 14, 2016

2013-14	
BALANCE 7-1-13	$6,121,259
REVENUE	$8,656,604
REVENUE AND BALANCE	$14,777,863
EXPENDITURES	$7,637,953
BALANCE 6-30-14	$7,139,910
2014-15	
BALANCE 7-1-14	$7,139,910
REVENUE	$19,754,965
REVENUE AND BALANCE	$26,894,875
EXPENDITURES	$19,752,700
PROJECTED BALANCE 6-30-15	$7,142,175
2015-16	
BALANCE 7-1-15	$7,142,175
REVENUE	$19,754,965
REVENUE AND BALANCE	$26,897,140
EXPENDITURES	$19,752,700
PROJECTED BALANCE 6-30-16	$7,144,440
2016-17	
BALANCE 7-1-16	$7,144,440
REVENUE	$9,860,600
REVENUE AND BALANCE	$17,005,040
EXPENDITURES	$8,668,750
PROJECTED BALANCE 6-30-16	$8,336,290

Budget Adopted

2016-2017

June 14, 2016

Related Programs

Budget Adopted
June 14, 2016

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16
HIGH SCHOOL ACTIVITIES			
REVENUE	614,649	681,721	740,000
EXPENDITURES	591,635	652,845	740,000
BALANCE @ JUNE 30	335,003	363,879	363,879
MIDDLE SCHOOL ACTIVITIES			
REVENUE	251,986	297,558	300,000
EXPENDITURES	253,444	289,856	300,000
BALANCE @ JUNE 30	102,966	110,668	110,668
ELEMENTARY ACTIVITIES			
REVENUE	249,532	197,715	200,000
EXPENDITURES	225,963	175,569	200,000
BALANCE @ JUNE 30	91,856	114,002	114,002
FOOD SERVICE			
REVENUE	2,158,789	2,199,688	2,215,330
EXPENDITURES	2,270,337	2,199,088	2,293,697
(COST)/RETURN TO DISTRICT	(111,548)	600	(78,367)
ECE **			
REVENUE	2,923,653	3,160,316	3,130,000
EXPENDITURES	2,602,007	2,821,046	2,819,998
(COST)/RETURN TO DISTRICT	321,646	339,270	310,002

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

Budget Adopted

2016-2017

June 14, 2016

Board Designated
Capital Projects

Budget Adopted
June 14, 2016
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 13-14	ACTUAL 14-15	REVISED 15-16	ADOPTED 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