Lindbergh Schools

2015-2016
Adopted Budget
&
Related Data

June 09, 2015

Adopted Budget
June 09, 2015

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BUDGET MESSAGE
June 09, 2015

2015 is a reassessment year and the District's assessed values increased by 5.9%. While this is great news reflecting economic growth, the consumer price index was 0.8% - the lowest CPI in more than 20 years. Since Lindbergh relies heavily on local revenues, and we are limited in our tax rate calculation to the lesser of assessed value increase or CPI, it means very little in new revenue for 2015-16 to meet the demands of our robust growth and remain competitive with our salary and benefit offerings.

The district is expected to grow by 250 or more students in 2015-16 and that requires more teachers, classroom furniture, 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 use the current year, instead of the previous 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 were reviewed and trimmed where possible to support growth. We have reached a point where additional budget reductions will likely impact students directly.

The 2015-16 budget projects revenues of $67,545,866 which is an increase of $1,170,517 from the final 2014-15 budget. Economic reports and forecasts from a variety of local, state and federal sources were used to formulate these projections. The primary reasons for revenue growth are additional state revenues due to our increased K-12 enrollment, increases in ECE and full-day kindergarten students, increased Prop C (sales tax) receipts, increased railroad and utility tax revenue, and improved interest earnings. 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 2015-16 budget contains $94,684 in VICC revenue compared to $254,685 in 2014-15. It is important to note that this amount will be zero by the 2017-18 fiscal year after the last VICC students graduate.

Overall expenditures (excluding Prop G construction) for 2015-16 are projected at $67,545,417, a decrease of $1,780,098 from the final 2014-15 budget. The reduction is due to one-time budgeted costs for the construction of ECE West, the purchase of property, and other Board-approved capital improvements that were expenditures in 2014-15. Expenditures include a 3.2% increase to salaries as the district continues striving to be competitive with our benchmark districts. Medical insurance benefits are budgeted for a 2% increase in January 2016. Being self-insured allows the district to contain rising insurance costs that continue to strain the larger economy. Other expenditure changes include an additional 13 classroom teachers as well as more classified staff and increased hours for building assistants, and increased transportation costs to accommodate district growth. Funds have also been added for Project Lead the Way and the ACT Aspire test in the two middle schools. The projected final 2015-16 budget estimates a surplus of $449.

The Debt Service Fund is projected to operate at a surplus of $587823. This is a planned debt service payment model incorporating all of the existing debt and future debt service payments and maintains a one-year reserve as required by state statute.

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.

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. Self-Sustaining Program Funds/Activities are shown separately in this budget. For state reporting these funds are consolidated into the proper funds in the Operating Fund.

D. 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.

E. 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.

F. Lindbergh Schools Board of Education has voted 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. The revenues in the Restricted Fund are from interest earned on investments from this fund.

G. 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.

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Operating
Fund

REVENUE SUMMARY

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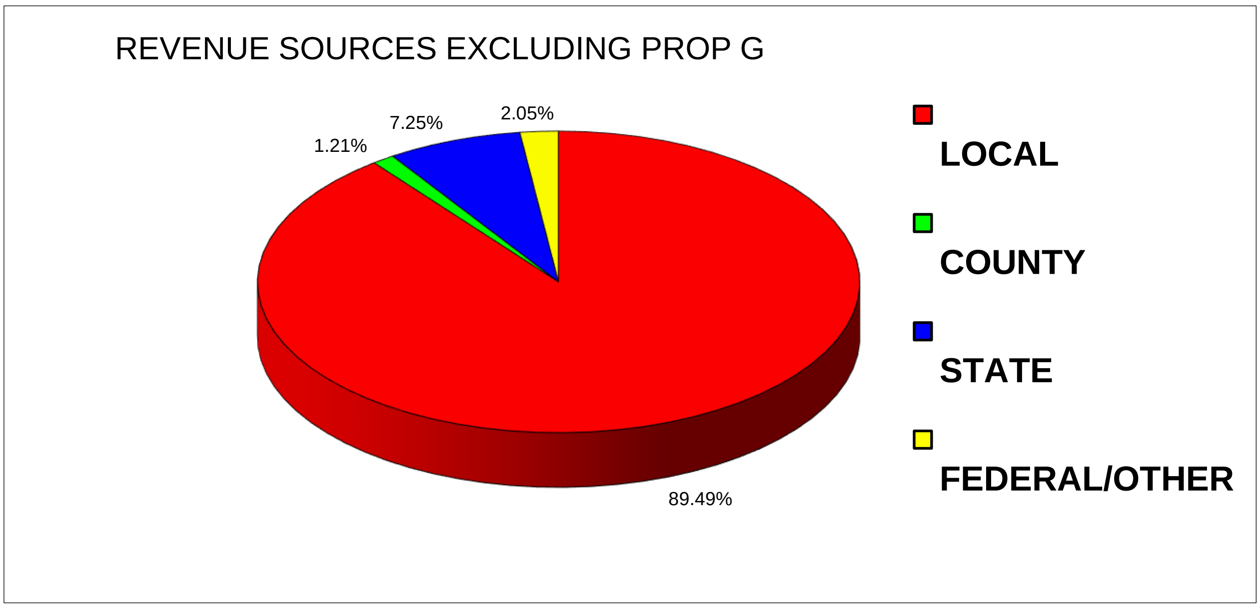
SOURCES		
LOCAL	$60,448,613	89.49%
COUNTY	815,300	1.21%
STATE	4,894,120	7.25%
FEDERAL/OTHER	1,387,833	2.05%
TOTAL OPERATING REVENUES BEFORE PROP G	67,545,866	100.00%



DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16	INCREASE / DECREASE 14-15 / 15-16
LOCAL	55,480,786	58,174,035	59,750,088	60,448,613	1.17%
COUNTY	773,877	863,677	790,300	815,300	3.16%
STATE	3,913,973	4,043,781	4,452,128	4,894,120	9.93%
FEDERAL	1,313,241	1,339,298	1,295,473	1,300,473	0.39%
OTHER	9,284	154,787	87,360	87,360	0.00%
TOTAL OPERATING REVENUES BEFORE PROP G	61,491,161	64,575,578	66,375,349	67,545,866	1.76%
PROP G	0	0	31,626,725	0	-100.00%
TOTAL OPERATING REVENUES AFTER PROP G	61,491,161	64,575,578	98,002,074	67,545,866	-31.08%

REVENUE ANALYSIS

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OPERATING FUND REVENUES BY FUND AND SOURCE

	ACTUAL 12-13				ACTUAL 13-14				REVISED 14-15			
FUND	1	2	4	**TOTAL**	1	2	4	**TOTAL**	1	2	4	**TOTAL**
LOCAL												
CURRENT TAXES	17,096,253	22,795,003	1,440,636	**41,331,892**	17,305,370	26,049,578	0	**43,354,948**	17,730,870	26,693,280	0	**44,424,150**
DELINQUENT TAX	118,038	157,384	14,001	**289,423**	197,079	268,045	14,024	**479,148**	160,520	240,180	0	**400,700**
M & M SURCHARGE TAX	687,390	916,520	58,323	**1,662,233**	685,922	1,031,649	423	**1,717,994**	679,067	1,200,933	0	**1,880,000**
FINANCIAL INSTITUTION TAX	12,397	16,529	1,045	**29,971**	43,772	65,889	0	**109,661**	11,197	19,803	0	**31,000**
SALES TAX (PROP C)	2,195,025	2,195,025	0	**4,390,050**	2,388,394	2,388,393	0	**4,776,787**	2,528,500	2,528,500	0	**5,057,000**
TUITION - PATRONS	0	48,560	0	**48,560**	0	32,448	0	**32,448**	0	50,335	0	**50,335**
TUITION - ECE	2,522,954	0	0	**2,522,954**	2,884,546	0	0	**2,884,546**	2,965,000	0	0	**2,965,000**
TUITION - FULL DAY KINDERGARTEN	0	584,820	0	**584,820**	0	621,417	0	**621,417**	0	682,500	0	**682,500**
TUITION - PEGS	0	564,300	0	**564,300**	0	309,025	0	**309,025**	0	357,767	0	**357,767**
TUITION - SUMMER SCHOOL	0	2,100	0	**2,100**	0	3,300	0	**3,300**	0	500	0	**500**
INTEREST - SAVINGS	26,008	1,317	1,900	**29,225**	20,332	924	957	**22,213**	20,000	1,300	375	**21,675**
INTEREST - INVESTMENTS	14,403	1,738	2,388	**18,529**	19,472	4,011	3,135	**26,618**	7,275	9,000	1,000	**17,275**
INTEREST - TAXES	807	1,076	68	**1,951**	5	7	0	**12**	0	0	0	**0**
ATHLETICS	34,254	0	0	**34,254**	28,243			**28,243**	30,100			**30,100**
RENTALS	198,111	0	0	**198,111**	88,292	0	0	**88,292**	125,000	0	0	**125,000**
DRIVER EDUCATION	8,091	0	0	**8,091**	9,600	0	0	**9,600**	7,500	0	0	**7,500**
FOOD SERVICE	1,442,245	0	0	**1,442,245**	1,536,560	0	0	**1,536,560**	1,547,100	0	0	**1,547,100**
OTHER	1,646,295	29,440		**1,675,735**	1,651,087	26,309		**1,677,396**	1,767,915	66,126	63,760	**1,897,801**
VICC	0	646,342	0	**646,342**	0	495,827	0	**495,827**	0	254,685	0	**254,685**
TOTAL LOCAL SOURCES	26,002,271	27,960,154	1,518,361	**55,480,786**	26,858,674	31,296,822	18,539	**58,174,035**	27,580,044	32,104,909	65,135	**59,750,088**
COUNTY												
FINES, FORFEITURES	0	70,342	0	**70,342**	0	115,452	0	**115,452**	0	70,300	0	**70,300**
UTILITY TAXES	287,863	383,772	31,671	**703,306**	296,952	446,894	13	**743,859**	287,400	432,600	0	**720,000**
OTHER COUNTY (COUNTY STOCK)	93	124	12	**229**	0	4,366	0	**4,366**	0	0	0	**0**
TOTAL COUNTY SOURCES	287,956	454,238	31,683	**773,877**	296,952	566,712	13	**863,677**	287,400	502,900	0	**790,300**

REVENUE ANALYSIS
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OPERATING FUND REVENUES BY FUND AND SOURCE

	12-13 ACTUAL				13-14 ACTUAL				14-15 REVISED			
FUND	1	2	4	**TOTAL**	1	2	4	**TOTAL**	1	2	4	**TOTAL**
STATE												
BASIC FORMULA & CLASSROOM TRUST	0	3,130,447	0	**3,130,447**	1,144,559	1,077,128	1,064,587	**3,286,274**	628,100	1,481,000	1,436,900	**3,546,000**
TRANSPORTATION	308,783	0	0	**308,783**	341,823	0	0	**341,823**	360,000	0	0	**360,000**
VOCATIONAL	0	2,863	0	**2,863**	0	3,626	0	**3,626**	0	1,000	0	**1,000**
GRANTS	830	0	49,712	**50,542**	0	0	0	**0**	31,678	0	54,330	**86,008**
EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0		286,533	**286,533**	0	0	265,667	**265,667**	0	0	313,750	**313,750**
OTHER	67,717	67,088		**134,805**	72,710	73,681		**146,391**	72,016	73,354	0	**145,370**
TOTAL STATE SOURCES	377,330	3,200,398	336,245	**3,913,973**	1,559,092	1,154,435	1,330,254	**4,043,781**	1,091,794	1,555,354	1,804,980	**4,452,128**
FEDERAL												
MEDICAID	20,743	0	0	**20,743**	39,518	0	0	**39,518**	25,000	0	0	**25,000**
ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
TITLE I	412,499	0	0	**412,499**	432,465	0	0	**432,465**	480,269	0	0	**480,269**
TITLE III	84,225	0	0	**84,225**	38,571	0	0	**38,571**	35,717	0	0	**35,717**
TITLE II	174,940	0	0	**174,940**	189,422	0	0	**189,422**	142,887	0	0	**142,887**
FOOD SERVICE	574,948	0	0	**574,948**	609,803	0	0	**609,803**	611,600	0	0	**611,600**
OTHER	100	0	45,786	**45,886**	0	0	29,519	**29,519**	0	0	0	**0**
TOTAL FEDERAL SOURCES	1,267,455	0	45,786	**1,313,241**	1,309,779	0	29,519	**1,339,298**	1,295,473	0	0	**1,295,473**
OTHER REVENUE												
TUITION UNACREDITED DISTRICTS	0	0	0	**0**	0	131,719	0	**131,719**	0	72,360	0	**72,360**
SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	9,284	**9,284**	0	0	23,068	**23,068**	0	0	15,000	**15,000**
TOTAL OTHER REVENUE	0	0	9,284	**9,284**	0	131,719	23,068	**154,787**	0	72,360	15,000	**87,360**
TOTAL OPERATING REVENUE BEFORE PROP G	27,935,012	31,614,790	1,941,359	**61,491,161**	30,024,497	33,149,688	1,401,393	**64,575,578**	30,254,711	34,235,523	1,885,115	**66,375,349**
PROP G	0	0	0	0	0	0	0	0	0	0	31,626,725	31,626,725
AFTER PROP G	27,935,012	31,614,790	1,941,359	**61,491,161**	30,024,497	33,149,688	1,401,393	**64,575,578**	30,254,711	34,235,523	33,511,840	**98,002,074**

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OPERATING REVENUES BY FUND AND SOURCE

ASSESSED VALUATION $1,268,399,410

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	$1.2500	$2.3491	$0.0000	$3.5991
	ADJUSTED LEVY	1.2500	2.3491	0.0000	$3.5991
LOCAL					
	CURRENT TAXES	15,428,508	28,995,643	0	44,424,151
	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	14,000	22,000	0	36,000
	SALES TAX (PROP C)	2,750,000	2,750,000	0	5,500,000
	TUITION - PATRONS	0	30,135	0	30,135
	TUITION - ECE	3,095,000	0	0	3,095,000
	TUITION - FULL DAY KINDERGARTEN	0	910,000	0	910,000
	TUITION - PEGS	0	391,967	0	391,967
	TUITION - SUMMER SCHOOL	0	500	0	500
	INTEREST - SAVINGS	22,800	1,300	375	24,475
	INTEREST - INVESTMENTS	10,275	9,000	36,000	55,275
	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	1,547,100	0	0	1,547,100
	OTHER	1,762,250	63,721	70,055	1,896,026
	VICC	0	94,684	0	94,684
	TOTAL LOCAL SOURCES	25,632,120	34,710,063	106,430	60,448,613
COUNTY	FINES, FORFEITURES	0	70,300	0	70,300
	UTILITY TAXES	297,400	447,600	0	745,000
	OTHER COUNTY (COUNTY STOCK)	0	0	0	0
	TOTAL COUNTY SOURCES	297,400	517,900	0	815,300

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OPERATING REVENUES BY FUND AND SOURCE

ASSESSED VALUATION $1,268,399,410

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.2500	2.3491	0.0000	3.5991
	ADJUSTED LEVY	1.2500	2.3491	0.0000	3.5991
STATE	BASIC FORMULA & CLASSROOM TRUST	873,100	1,751,000	1,436,900	4,061,000
	TRANSPORTATION	373,000	0	0	373,000
	VOCATIONAL	0	1,000	0	1,000
	GRANTS	0	0	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	313,750	313,750
	OTHER	72,016	73,354	0	145,370
	TOTAL STATE SOURCES	1,318,116	1,825,354	1,750,650	4,894,120
FEDERAL	MEDICAID	30,000	0	0	30,000
	TITLE I	480,269	0	0	480,269
	TITLE III	35,717	0	0	35,717
	TITLE II	142,887	0	0	142,887
	FOOD SERVICE	611,600	0	0	611,600
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,300,473	0	0	1,300,473
OTHER REVENUE					
	TUITION UNACREDITED DISTRICTS	0	72,360	0	72,360
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL OTHER REVENUE	0	72,360	15,000	87,360
TOTAL OPERATING REVENUE BEFORE PROP G		28,548,109	37,125,677	1,872,080	67,545,866
	PROP G	0	0	0	0
TOTAL OPERATING REVENUE AFTER PROP G		28,548,109	37,125,677	1,872,080	67,545,866

EXPENDITURE SUMMARY

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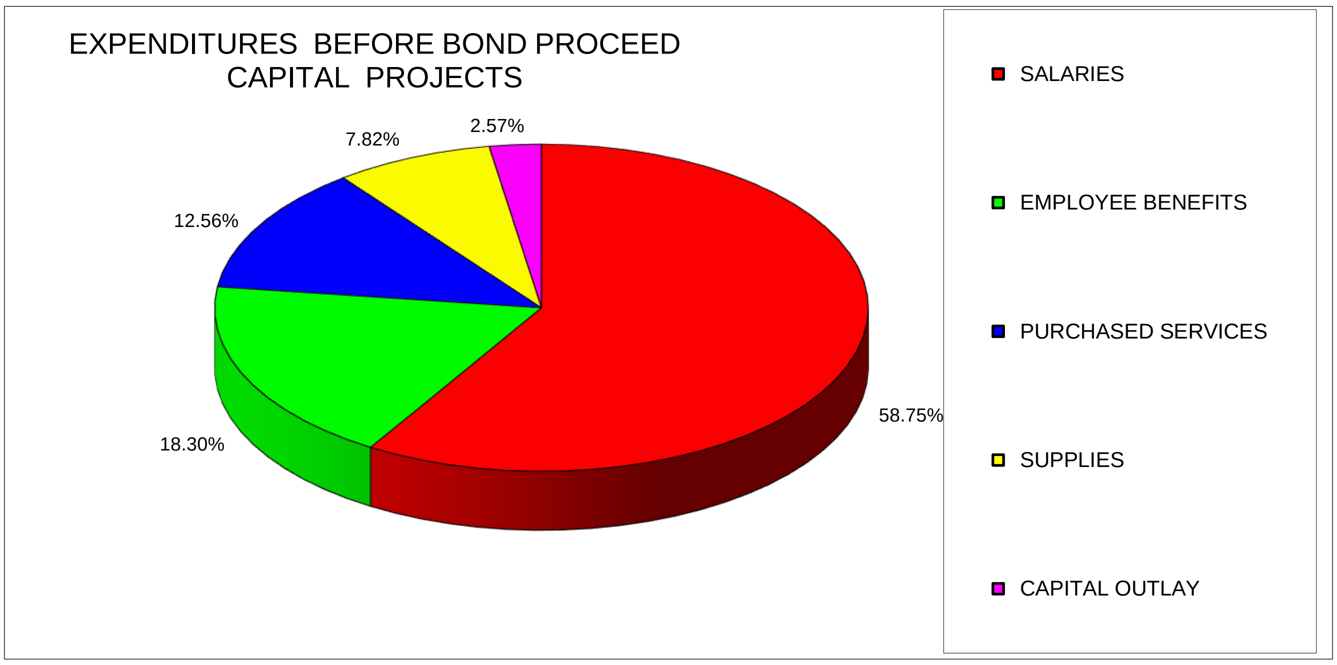
SALARIES	39,682,468	58.75%
EMPLOYEE BENEFITS	12,358,561	18.30%
PURCHASED SERVICES	8,486,484	12.56%
SUPPLIES	5,284,055	7.82%
CAPITAL OUTLAY	1,733,849	2.57%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$67,545,417	100.00%



DESCRIPTION	FUND	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16	% INCR/DECR 14-15 / 15-16
SALARIES	1	8,416,807	8,818,928	9,562,257	9,813,092	2.62%
SALARIES	2	26,639,120	27,243,323	28,970,153	29,869,376	3.10%
BENEFITS	1	2,596,843	2,786,015	3,093,496	3,168,112	2.41%
BENEFITS	2	8,016,381	8,249,201	8,536,222	9,190,449	7.66%
PURCHASED SERVICES	1	8,092,675	7,884,092	8,172,141	8,486,484	3.85%
SUPPLIES	1	3,957,860	4,268,151	5,186,891	5,284,055	1.87%
BOND ISSUE/REFUNDING COSTS	1	38,714	0	0	0	--
CAPITAL OUTLAY	4	1,913,636	2,367,860	5,804,355	1,733,849	-70.13%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS		$59,672,036	$61,617,570	$69,325,515	$67,545,417	-2.57%
BOND PROCEED CAPITAL PROJECTS	4	164,618	95,997	2,600,000	16,250,000	
TOTAL OPERATING EXPENDITURES		$59,836,654	$61,713,567	$71,925,515	$83,795,417	

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 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
PARENTS AS TEACHERS:					
SALARIES	1	138,390	147,791	151,014	151,014
BENEFITS	1	24,838	27,375	22,672	22,672
PURCHASED SERVICES	1	3,443	6,469	8,434	8,434
SUPPLIES	1	869	4,880	1,500	1,500
CAPITAL OUTLAY	4	0	0	0	0
TOTAL PARENTS AS TEACHERS		167,540	186,515	183,620	183,620
EARLY CHILDHOOD EDUCATION:					
SALARIES	1	1,546,014	1,696,634	1,797,980	1,881,307
BENEFITS	1	481,995	534,937	571,990	601,624
PURCHASED SERVICES	1	275,456	236,380	217,199	254,099
SUPPLIES	1	31,147	125,206	116,593	117,093
CAPITAL OUTLAY	4	29,679	8,849	95,000	56,439
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		2,364,291	2,602,006	2,798,762	2,910,562
PAT & ECE ACTIVITY FUNDS					
SALARIES	1	1,632	1,822	0	0
BENEFITS	1	125	140	0	0
PURCHASED SERVICES	1	2,159	635	0	0
SUPPLIES	1	5,110	5,300	11,000	11,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		9,026	7,897	11,000	11,000

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		$120.49	$106.03	$106.03	$106.03
		ACTUAL	ACTUAL	REVISED	PROPOSED
	FUND	12-13	13-14	14-15	15-16
SALARIES	1	860,826	959,051	1,050,704	1,134,214
SALARIES	2	9,421,427	9,702,620	10,502,822	10,915,715
BENEFITS	1	204,076	227,861	262,196	288,561
BENEFITS	2	2,853,118	2,973,937	3,107,375	3,392,564
PURCHASED SERVICES	1	14,293	19,805	17,272	16,772
SUPPLIES	1	219,272	232,237	285,761	273,176
CAPITAL OUTLAY	4	33,194	120,557	229,315	15,371
TOTAL ELEMENTARY SCHOOL INSTRUCTION		13,606,206	14,236,068	15,455,445	16,036,373

Adopted Budget

June 09, 2015

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 ALLOCATIOI		$115.61	$120.49	$106.03	$106.03
		ACTUAL	ACTUAL	REVISED	PROPOSED
	FUND	12-13	13-14	14-15	15-16
SALARIES	1	409,127	412,386	510,278	526,607
SALARIES	2	5,485,833	5,497,632	5,740,187	5,916,228
BENEFITS	1	117,167	119,301	171,979	162,021
BENEFITS	2	1,564,549	1,598,834	1,626,133	1,766,935
PURCHASED SERVICES	1	8,005	8,890	13,068	13,550
SUPPLIES	1	110,419	114,848	132,080	136,718
CAPITAL OUTLAY	4	52,338	44,144	142,426	87,304
TOTAL MIDDLE SCHOOL INSTRUCTION		7,747,438	7,796,035	8,336,151	8,609,363

Adopted Budget

June 09, 2015

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		$184.16	$189.68	$166.92	$166.92
	FUND	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
SALARIES	1	698,196	677,216	684,657	684,455
SALARIES	2	7,080,713	7,204,705	7,643,221	7,793,532
BENEFITS	1	210,250	192,490	211,319	216,922
BENEFITS	2	2,117,078	2,177,612	2,237,334	2,383,271
PURCHASED SERVICES	1	73,823	86,243	63,846	63,366
SUPPLIES	1	245,842	247,182	280,584	282,724
CAPITAL OUTLAY	4	51,814	84,188	62,606	49,527
TOTAL HIGH SCHOOL INSTRUCTION		10,477,716	10,669,636	11,183,567	11,473,797

Adopted Budget

June 09, 2015

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 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
DISTRICT ACTIVITY PROGRAM					
SALARIES	1	260,522	270,145	287,113	251,073
SALARIES	2	17,710	20,836	20,300	20,300
BENEFITS	1	68,299	69,348	74,866	70,006
BENEFITS	2	3,736	4,668	3,760	3,760
PURCHASED SERVICES	1	33,706	29,990	31,930	31,930
SUPPLIES	1	52,961	27,730	33,300	36,095
CAPITAL OUTLAY	4	2,195	15,156	3,310	0
		439,129	437,873	454,579	413,164
HS ATHLETIC PROGRAM					
SALARIES	1	51,347	48,684	55,801	57,202
SALARIES	2	407,225	460,160	488,947	477,112
BENEFITS	1	13,567	15,429	15,165	15,460
BENEFITS	2	71,238	79,909	87,756	85,972
PURCHASED SERVICES	1	180,988	190,241	149,537	149,537
SUPPLIES	1	34,773	30,617	79,088	76,988
CAPITAL OUTLAY	4	0	0	0	0
		759,138	825,040	876,294	862,271
STUDENT & STAFF ACTIVITIES					
SALARIES	1	54,932	68,302	0	0
SALARIES	2	263,571	234,941	246,141	255,841
BENEFITS	1	8,447	10,232	0	0
BENEFITS	2	41,315	37,362	39,259	40,806
PURCHASED SERVICES	1	441,387	486,697	130,148	130,148
SUPPLIES	1	684,149	516,981	1,114,760	1,114,760
CAPITAL OUTLAY	4	6,696	13,119	30,000	30,000
		1,500,497	1,367,634	1,560,308	1,571,555

Adopted Budget
June 09, 2015

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 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
SALARIES	1	249,419	252,380	254,358	262,497
SALARIES	2	241,498	246,172	259,219	267,514
BENEFITS	1	68,756	71,641	76,549	78,144
BENEFITS	2	52,814	47,187	55,266	56,687
PURCHASED SERVICES	1	35,584	44,268	46,892	62,327
SUPPLIES	1	12,948	14,181	20,366	16,066
CAPITAL OUTLAY	4	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION		661,019	675,829	712,650	743,235

Adopted Budget
June 09, 2015
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
December 9, 2014
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 IS THE EMPHASIS FOR THE COMING YEARS.

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 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
SALARIES	1	140,172	135,842	145,818	137,925
SALARIES	2	701,915	731,875	812,924	844,915
BENEFITS	1	44,833	45,177	44,758	43,887
BENEFITS	2	172,561	172,225	202,710	209,117
PURCHASED SERVICES	1	109,466	143,454	64,942	81,392
SUPPLIES	1	226,308	583,432	809,976	820,104
CAPITAL OUTLAY	4	136,143	1,746	0	0
TOTAL CURRICULUM AND INSTRUCTION		1,531,398	1,813,751	2,081,128	2,137,340

Adopted Budget

June 09, 2015

OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION		FUND	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
TITLE I						
	SALARIES	1	24,234	0	0	0
	SALARIES	2	277,086	314,846	388,335	353,469
	BENEFITS	1	3,865	0	0	0
	BENEFITS	2	80,588	87,748	96,878	94,950
	PURCHASED SERVICES	1	1,587	6,990	8,400	8,400
	SUPPLIES	1	142	4,702	4,648	4,648
	TOTAL TITLE I		387,502	414,286	498,261	461,467
TITLE II (a & d)						
	SALARIES	2	121,269	131,566	134,950	139,269
	BENEFITS	2	28,772	38,158	34,631	36,673
	PURCHASED SERVICES	1	23,826	26,218	42,995	42,995
	SUPPLIES	1	0	0	1,000	1,000
	TOTAL TITLE V		173,867	195,942	213,576	219,937
OTHER FEDERAL PROGRAMS AND OTHER GRANTS						
	SALARIES	1	32,915	31,564	114,880	118,605
	SALARIES	2	41,800	0	0	0
	BENEFITS	1	5,349	5,000	39,163	39,666
	BENEFITS	2	15,501	0	0	0
	PURCHASED SERVICES	1	13,061	13,851	19,210	28,965
	SUPPLIES	1	3,275	10,410	13,643	17,043
	CAPITAL OUTLAY	4	72,521	0	188,841	169,500
	TOTAL GRANTS		184,422	60,825	375,737	373,779

Adopted Budget

June 09, 2015

OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND		ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
ACADEMIC CAMP						
SALARIES	1		3,642	3,045	4,938	4,938
BENEFITS	1		581	488	788	788
PURCHASED SERVICES	1		0	0	0	0
SUPPLIES	1		83	74	196	196
TOTAL ACADEMIC CAMP			4,306	3,607	5,922	5,922
FULL DAY KDG						
SALARIES	2		314,788	332,796	352,850	364,141
BENEFITS	2		95,460	99,672	104,525	111,336
TOTAL FULL DAY KDG			410,248	432,468	457,375	475,477
TUITION TO OTHER SCHOOLS						
PURCHASED SERVICES	1		352,388	98,821	85,050	85,050
SUPPLIES	1		0	0	0	0
DIV YOUTH SERVICES		15,000				
MANAGEMENT SCHOOL		61,500				
ALT TO SUSPENSION		8,550				

Adopted Budget

June 09, 2015

OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
INSTRUMENTAL MUSIC					
SALARIES	2	513,736	527,308	556,900	574,721
BENEFITS	2	172,695	177,325	184,019	196,748
PURCHASED SERVICES	1	34,919	36,605	37,600	40,100
SUPPLIES	1	36,120	29,562	36,000	35,000
CAPITAL OUTLAY	4	15,572	36,631	31,683	30,583
TOTAL INSTRUMENTAL MUSIC		773,042	807,431	846,202	877,152
GIFTED AND TALENTED PROGRAM					
SALARIES	1	8,839	19,627	17,578	18,140
SALARIES	2	486,258	534,731	557,847	543,805
BENEFITS	1	1,286	2,822	2,551	2,632
BENEFITS	2	139,497	149,054	148,505	152,449
PURCHASED SERVICES	1	1,355	2,199	1,200	1,200
SUPPLIES	1	16,329	14,116	17,832	17,832
TOTAL GIFTED AND TALENTED PROGRAM		653,564	722,549	745,513	736,058
PEGS PROGRAM					
SALARIES	1	54,935	58,402	61,752	63,729
SALARIES	2	396,195	401,527	428,851	414,706
BENEFITS	1	15,367	16,666	22,174	22,599
BENEFITS	2	123,494	127,021	126,063	129,913
PURCHASED SERVICES	1	13,437	16,132	17,604	17,604
SUPPLIES	1	31,552	5,297	7,933	7,933
CAPITAL OUTLAY	4	27,391	29,190	23,300	23,300
TOTAL PEGS PROGRAM		662,371	654,235	687,677	679,784
SUMMER SCHOOL					
SALARIES	1	0	1,137	2,863	2,954
SALARIES	2	85,689	86,451	88,000	90,816
BENEFITS	1	0	852	416	429
BENEFITS	2	13,120	13,592	13,826	13,867
PURCHASED SERVICES	1	781	35	420	350
SUPPLIES	1	440	300	1,741	797
TOTAL SUMMER SCHOOL		100,030	102,367	107,266	109,213

Adopted Budget

June 09, 2015

OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
MEDIA SERVICE CENTER					
SALARIES	1	27,802	29,038	30,631	31,611
BENEFITS	1	4,932	4,840	5,105	5,254
PURCHASED SERVICES	1	7,696	7,696	7,696	7,696
SUPPLIES	1	8,042	7,851	7,885	7,885
TOTAL MEDIA SERVICES		48,472	49,425	51,317	52,446
PROFESSIONAL DEVELOPMENT					
SALARIES	1	31,296	49,091	78,741	74,060
SALARIES	2	0	0	118	118
BENEFITS	1	4,867	7,693	5,503	5,107
BENEFITS	2	0	0	0	0
PURCHASED SERVICES	1	162,730	179,757	195,493	199,819
SUPPLIES	1	21,435	13,214	33,473	26,884
TOTAL MEDIA SERVICES		220,328	249,755	313,328	305,988

Adopted Budget

June 09, 2015

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 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
SALARIES	1	126,032	129,490	149,570	154,356
SALARIES	2	158,912	136,680	143,924	148,530
BENEFITS-PERSONNEL STAFF	1	36,041	36,727	39,982	40,868
BENEFITS-PERSONNEL STAFF	2	39,103	33,930	35,353	36,187
BENEFITS-EMPL ASSISTANCE	1	9,885	26,173	13,000	13,000
PURCHASED SERVICES	1	-2,439	7,675	0	0
SUPPLIES	1	1,301	-6,201	0	0
TOTAL PERSONNEL SERVICES		368,835	364,474	381,829	392,941

CSRP & CCRP

	FUND	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
SALARIES	1	7,416	8,100	35,000	0
SALARIES	2	471,061	543,837	462,841	602,331
BENEFITS	1	567	25,064	53,150	50,058
BENEFITS	2	282,949	293,171	284,374	329,917
TOTAL CSRP/CCRP PLAN(S)		761,993	870,172	835,365	982,306

Adopted Budget

June 09, 2015

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, NETWORK INFRASTRUCTURE AND LONG TERM PLANNING; (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	PROPOSED
	FUND	12-13	13-14	14-15	15-16
OPERATION OF PLANT					
SALARIES	1	2,652,850	2,689,961	2,929,226	3,017,537
BENEFITS	1	907,405	920,682	998,645	1,016,945
PURCHASED SERVICES	1	1,098,271	971,161	1,058,600	1,101,000
SUPPLIES	1	1,959,169	2,141,419	1,993,237	2,079,837
CAPITAL OUTLAY *	4	654,356	1,255,774	1,419,407	451,100
TOTAL OPERATION OF PLANT		7,272,051	7,978,997	8,399,115	7,666,419

* Includes Board Designated Capital Projects & Lease Participation Certificates Principal, Interest & Admin. Fees Payrments & ECE Annex

BOND ISSUES AND RESERVES FOR CAPITAL IMPROVEMENTS					
PROP G	4	0	95,997	2,600,000	16,250,000
ECE ANNEX	4	0	0	2,800,000	0
PROP R 2007	4	0	0	0	0
PROP R 2008	4	164,618	0	0	0
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENTS		164,618	95,997	5,400,000	16,250,000

TECHNOLOGY					
SALARIES	1	579,182	650,497	675,475	700,448
BENEFITS	1	173,142	201,433	212,535	217,355
PURCHASED SERVICES	1	338,612	308,338	292,450	363,250
SUPPLIES	1	109,475	94,206	76,000	71,000
CAPITAL OUTLAY	4	776,534	718,429	762,583	676,634
TOTAL TECHNOLOGY		1,976,945	1,972,903	2,019,043	2,028,687

Adopted Budget

June 09, 2015

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	PROPOSED
	FUND	12-13	13-14	14-15	15-16
BUSINESS SERVICES					
SALARIES	1	457,087	478,723	523,880	540,420
SALARIES	2	152,434	134,640	141,776	146,313
BENEFITS-BUSINESS OFFICE	1	132,024	143,970	155,482	158,717
BENEFITS-BUSINESS OFFICE	2	38,035	33,543	35,035	35,857
BENEFITS-DISTRICT (RESERVE & WORK COMP)	1	59,179	79,674	93,508	95,397
BENEFITS-DISTRICT (RESERVE & WORK COMP)	2	110,758	104,253	113,420	113,440
DISTRICT PROPERTY, LIABILITY AND EQUIP INS.	1	479,567	488,168	568,831	571,500
PURCHASED SERVICES	1	645,712	683,865	885,160	884,301
SUPPLIES	1	129,033	39,083	95,630	117,776
BOND REFUNDING/ISSUE COSTS	1	38,714	0	0	0
CAPITAL OUTLAY	4	29,654	37,143	14,014	144,091
TOTAL BUSINESS/CENTRAL SERVICES		2,272,197	2,223,062	2,626,736	2,807,812
OTHER SERVICES					
PUPIL TRANSPORTATION					
CONTRACTED PURCHASED SERVICES	1	1,633,586	1,527,630	1,960,764	2,070,764
TOTAL PUPIL TRANSPORTATION		1,633,586	1,527,630	1,960,764	2,070,764
FOOD SERVICE					
CONTRACTED PURCHASED SERVICES	1	2,088,035	2,229,972	2,225,700	2,225,700
OTHER PURCHASED SERVICES	1	21,241	25,907	21,700	26,235
SUPPLIES	1	17,666	11,524	12,665	10,000
CAPITAL OUTLAY	4	25,549	2,934	1,870	0
TOTAL FOOD SERVICE		2,152,491	2,270,337	2,261,935	2,261,935

OPERATING FUND BALANCES

Adopted Budget

June 09, 2015

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2012-13		
BALANCE 7/1/12	17,420,076	0	4,456,427	21,876,503
REVENUE	27,935,012	31,614,791	1,941,359	61,491,162
REVENUE AND BALANCE	45,355,088	31,614,791	6,397,786	83,367,665
EXPENDITURES	22,852,022	34,906,376	2,078,256	59,836,654
TRANSFER OF FUNDS	(3,291,585)	3,291,585		0
BALANCE 6/30/13	19,211,481	0	4,319,530	23,531,011
		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	30,254,711	34,235,523	33,511,840	98,002,074
REVENUE AND BALANCE	53,390,669	34,235,523	36,768,904	124,395,096
EXPENDITURES	26,014,785	37,506,375	8,404,355	71,925,515
7% x SAT WADA Transfer	(2,410,000)		2,410,000	
TRANSFER OF FUNDS	(3,270,852)	3,270,852		0
PROJECTED BALANCE 6/30/15	21,695,032	0	30,774,549	52,469,581
		2015-16		
BALANCE 7/1/15	21,695,032	0	30,774,549	52,469,581
REVENUE	28,548,109	37,125,677	1,872,080	67,545,866
REVENUE AND BALANCE	50,243,141	37,125,677	32,646,629	120,015,447
EXPENDITURES	26,751,743	39,059,825	17,983,849	83,795,417
7% x SAT WADA Transfer	0		0	
TRANSFER OF FUNDS	(1,934,148)	1,934,148		0
PROJECTED BALANCE 6/30/16	21,557,250	0	14,662,780	36,220,030

Adopted Budget

2015-2016

June 09, 2015

Debt Service Fund

Adopted Budget
June 09, 2015

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUE $1,268,399,410

SOURCE	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
	UNADJUSTED TAX RATE	0.495	0.473	0.683	0.75
	ADJUSTED TAX RATE	0.495	0.473	0.683	0.75
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	5,641,772	5,457,198	7,998,500	8,403,273
	DELINQUENT TAX	38,303	64,589	50,000	50,000
	SURCHARGE TAX	226,775	216,377	225,000	225,000
	INTANGIBLE TAX	4,091	13,803	4,200	6,200
	INTEREST - BANKING/OTHER	176,024	162,030	163,000	163,000
	INTEREST - INVESTMENTS	129,281	1,390,968	5,000	2,100
	INTEREST - DELINQUENT TAXES	266	1	0	0
	TOTAL LOCAL SOURCES	6,216,512	7,304,966	8,445,700	8,849,573
COUNTY	UTILITY TAXES	137,712	139,725	135,000	157,000
	OTHER COUNTY (SAFECO)	30	0	0	0
	TOTAL COUNTY SOURCES	137,742	139,725	135,000	157,000
OTHER	REFUNDING BONDS	3,585,000	32,060,000	0	0
		9,939,254	39,504,691	8,580,700	9,006,573

Adopted Budget
June 09, 2015

DEBT SERVICE FUND
Revised Budget

EXPENDITURES

	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
PRINCIPAL	6,510,000	34,945,000	4,685,000	4,990,000
INTEREST & FEES	2,963,854	4,234,450	3,003,750	3,428,750
TOTAL EXPENDITURES	9,473,854	39,179,450	7,688,750	8,418,750

Note: 2011-12 Principal includes bond refunding of $8,905,000.
Note: 2012-13 Principal includes bond refunding of approx. $3,655,000.
Note: 2013-14 Principal includes bond refunding of approx. $32,000,000.

DEBT SERVICE FUND BALANCES

Adopted Budget
June 09, 2015

	2012-13	
BALANCE 7-1-12		$5,655,859
REVENUE		$9,939,254
REVENUE AND BALANCE		$15,595,113
EXPENDITURES		$9,473,854
BALANCE 6-30-13		$6,121,259
	2013-14	
BALANCE 7-1-13		$6,121,259
REVENUE		$39,504,691
REVENUE AND BALANCE		$45,625,950
EXPENDITURES		$39,179,450
BALANCE 6-30-14		$6,446,500
	2014-15	
BALANCE 7-1-14		$6,446,500
REVENUE		$8,580,700
REVENUE AND BALANCE		$15,027,200
EXPENDITURES		$7,688,750
PROJECTED BALANCE 6-30-15		$7,338,450
	2015-16	
BALANCE 7-1-15		$7,338,450
REVENUE		$9,006,573
REVENUE AND BALANCE		$16,345,023
EXPENDITURES		$8,418,750
PROJECTED BALANCE 6-30-16		$7,926,273

Adopted Budget

2015-2016

June 09, 2015

Related Programs

Adopted Budget
June 09, 2015

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
HIGH SCHOOL ACTIVITIES				
REVENUE	715,307	614,649	740,000	740,000
EXPENDITURES	739,560	591,635	740,000	740,000
BALANCE @ JUNE 30	311,989	335,003	335,003	335,003
MIDDLE SCHOOL ACTIVITIES				
REVENUE	246,043	251,986	300,000	300,000
EXPENDITURES	277,490	253,444	300,000	300,000
BALANCE @ JUNE 30	104,424	102,966	102,966	102,966
ELEMENTARY ACTIVITIES				
REVENUE	155,909	249,532	200,000	200,000
EXPENDITURES	149,064	225,963	200,000	200,000
BALANCE @ JUNE 30	68,287	91,856	91,856	91,856
FOOD SERVICE				
REVENUE	2,029,922	2,158,789	2,170,700	2,170,700
EXPENDITURES	2,088,035	2,270,337	2,225,700	2,225,700
(COST)/RETURN TO DISTRICT*	(58,113)	(111,548)	(55,000)	(55,000)

*DOES NOT INCLUDE COST FOR MAINTENANCE, UTILITIES, REPAIRS, FURNITURE, EQUIPEMENT AND SUPPLIES

	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
ECE **				
REVENUE	2,559,796	2,923,653	3,000,000	3,130,000
EXPENDITURES	2,364,291	2,602,007	2,798,762	2,910,562
(COST)/RETURN TO DISTRICT	195,505	321,646	201,238	219,438

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

Adopted Budget

2015-2016

June 09, 2015

Board Designated Capital Projects

Adopted Budget
June 09, 2015
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	PROPOSED 15-16
REVENUE				
SALE OF PROPERTY	0	0	0	0
INTERESTE EARNED	951	596	0	0
December 9, 2014	951	596	0	0
EXPENDITURES				
PROPERTY PURCHASES	265,408	298,632	0	0
OTHER EXPENDITURES	0	69,227	149,782	0
TOTAL EXPENDITURES	265,408	367,859	149,782	0
BALANCE BEGINNING OF YEAR	781,502	517,045	149,782	0
BALANCE END OF YEAR	517,045	149,782	0	0