Lindbergh Schools

2014-2015
Revised Budget
&
Related Data

December 9, 2014

Revised Budget
December 9, 2014

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BUDGET MESSAGE
June 10, 2014

The 2014-15 operating funds budget adheres to the Board of Education's financial goal of adopting a balanced budget. In 2010, district residents approved a $0.65 operating levy increase that resulted in increased revenues in 2011-12 of just over $8 million. While this was significant for the district, it is important to recognize that this merely restored the district to the 2007-08 revenue level. The 2013 reassessment year resulted in a decline in assessed values of 3.5% despite indications of economic progress.   Revenues for 2012-13 and 2013-14 adopted budgets remained relatively flat. The district continued to trim expenses and take budget reductions in non-salary accounts during these two years in an effort to provide modest salary schedule increases for the purpose of recruiting and retaining the best staff for the district.

In September of 2013, Gravois Bluffs came off of TIF (tax increment financing) and the resulting increase to the tax rolls provided the district with an addition $2.2 million in commercial tax revenue. The 2013-14 budget and related negotiations and contracts had already been approved and in progress when this news was received. A portion of this increased revenue allowed the district, without using reserves, to purchase property adjacent to existing schools for future expansion as a result of increased enrollment. The result for 2013-14 is that the district's operating fund balance (general fund, teacher's fund and non-bond proceed capital projects fund) is estimated to increase over $1.6 million as of June 30, 2014 compared to June 30, 2013.

The 2014-15 budget projects revenues of $64,154,866 which is an increase of $112,554 from the final 2013-14 budget and $2.6 million more than the original adopted budget for 2013-14. Economic reports and forecasts from a variety of local, state and federal sources were used to formulate these projections. The primary reasons for this increase over the final 2013-14 budget are a food service surplus guarantee and increased state assessed utilities taxes. These increases are offset by a reduction in the Voluntary Interdistrict Choice Corporation (VICC) revenue. The district has been in an exit strategy from the desegregation program for a number of years as the resident enrollment has continued to rise. The 2014-15 budget contains $254,685 in VICC revenue. It is important to note that this amount will be zero by the 20017-18 fiscal year after the last VICC student graduates.

Overall expenditures for 2014-15 are projected at $64,077,838, an increase of $1,682,729 from the final 2013-14 budget. These expenditures include a 3.3% increase to staff pay schedules and administrators' salaries for the 2014-15 year as the district strives for competitive salaries relative to our benchmark districts. Medical and dental insurance benefits are budgeted for a 4% and 9% increase respectively in January 2015. Being self-insured saves the district significant costs. Other expenditure changes include 9 teacher FTEs, 3 teacher assistant FTEs, increased furniture and equipment expenses and increased transportation costs to accommodate district growth. Additional funds have also been added for the math curriculum adoption, district safety equipment and instrumental music equipment. The projected final 2014-15 budget estimates a surplus of $77,028.

The Debt Service Fund (not included in the above narrative) is projected to operate at a surplus of $1,263,950. This is part of a planned debt service model incorporating all of the existing debt and future debt service payments resulting from the issuance of Prop G bonds and transferring lease purchase bonds into the debt service fund along with maintaining 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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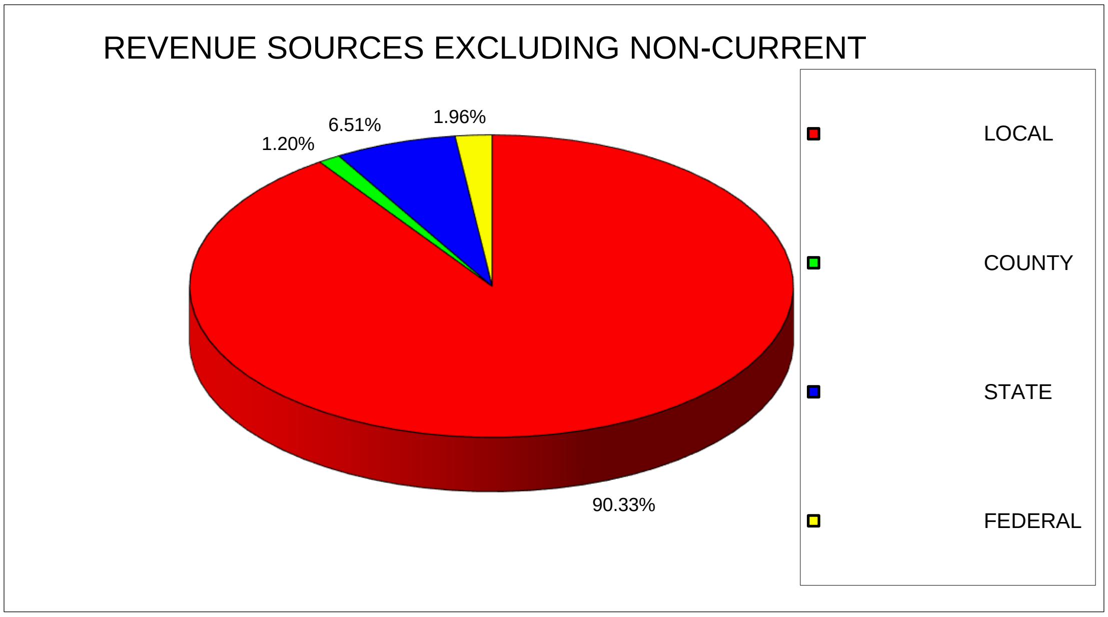
SOURCES		
LOCAL	$59,616,088	90.33%
COUNTY	790,300	1.20%
STATE	4,295,128	6.51%
FEDERAL	1,295,473	1.96%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	65,996,989	100.00%



DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	INCREASE / DECREASE 13-14 / 14-15
LOCAL	56,274,535	55,480,786	58,174,035	59,616,088	2.48%
COUNTY	897,369	773,877	863,677	790,300	-8.50%
STATE	3,962,441	3,913,973	4,043,781	4,295,128	6.22%
FEDERAL	1,157,663	1,313,241	1,339,298	1,295,473	-3.27%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	62,292,008	61,481,877	64,420,791	65,996,989	2.45%
NON-CURRENT REVENUE	7,338	9,284	154,787	31,714,085	20388.86%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	62,299,346	61,491,161	64,575,578	97,711,074	51.31%

REVENUE ANALYSIS

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OPERATING FUND REVENUES BY FUND AND SOURCE

	ACTUAL 11-12				ACTUAL 12-13				ACTUAL 13-14			
FUND	1	2	4	**TOTAL**	1	2	4	**TOTAL**	1	2	4	**TOTAL**
LOCAL												
CURRENT TAXES	17,055,023	22,740,095	2,146,684	**41,941,802**	17,096,253	22,795,003	1,440,636	**41,331,892**	17,305,370	26,049,578	0	**43,354,948**
DELINQUENT TAX	138,020	204,433	15,273	**357,726**	118,038	157,384	14,001	**289,423**	197,079	268,045	14,024	**479,148**
M & M SURCHARGE TAX	703,141	939,779	88,271	**1,731,191**	687,390	916,520	58,323	**1,662,233**	685,922	1,031,649	423	**1,717,994**
FINANCIAL INSTITUTION TAX	29,050	38,733	3,656	**71,439**	12,397	16,529	1,045	**29,971**	43,772	65,889	0	**109,661**
SALES TAX (PROP C)	2,133,741	2,133,740	0	**4,267,481**	2,195,025	2,195,025	0	**4,390,050**	2,388,394	2,388,393	0	**4,776,787**
TUITION - PATRONS	0	51,357	0	**51,357**	0	48,560	0	**48,560**	0	32,448	0	**32,448**
TUITION - ECE	2,450,267	0	0	**2,450,267**	2,522,954	0	0	**2,522,954**	2,884,546	0	0	**2,884,546**
TUITION - FULL DAY KINDERGARTEN	0	489,366	0	**489,366**	0	584,820	0	**584,820**	0	621,417	0	**621,417**
TUITION - PEGS	0	606,899	0	**606,899**	0	564,300	0	**564,300**	0	309,025	0	**309,025**
TUITION - SUMMER SCHOOL	0	600	0	**600**	0	2,100	0	**2,100**	0	3,300	0	**3,300**
INTEREST - SAVINGS	19,673	3,564	1,766	**25,003**	26,008	1,317	1,900	**29,225**	20,332	924	957	**22,213**
INTEREST - INVESTMENTS	6,514	8,519	871	**15,904**	14,403	1,738	2,388	**18,529**	19,472	4,011	3,135	**26,618**
INTEREST - TAXES	4,824	6,437	607	**11,868**	807	1,076	68	**1,951**	5	7	0	**12**
ATHLETICS	41,629	0	0	**41,629**	34,254	0	0	**34,254**	28,243			**28,243**
RENTALS	212,565	0	0	**212,565**	198,111	0	0	**198,111**	88,292	0	0	**88,292**
DRIVER EDUCATION	6,675	0	0	**6,675**	8,091	0	0	**8,091**	9,600	0	0	**9,600**
FOOD SERVICE	1,492,969	0	0	**1,492,969**	1,442,245	0	0	**1,442,245**	1,536,560	0	0	**1,536,560**
OTHER	1,641,697	102,231		**1,743,928**	1,646,295	29,440		**1,675,735**	1,651,087	26,309		**1,677,396**
VICC	188,967	566,899		**755,866**	0	646,342	0	**646,342**	0	495,827	0	**495,827**
TOTAL LOCAL SOURCES	26,124,755	27,892,652	2,257,128	**56,274,535**	26,002,271	27,960,154	1,518,361	**55,480,786**	26,858,674	31,296,822	18,539	**58,174,035**
COUNTY												
FINES, FORFEITURES	0	73,407	0	**73,407**	0	70,342	0	**70,342**	0	115,452	0	**115,452**
UTILITY TAXES	332,510	443,295	48,157	**823,962**	287,863	383,772	31,671	**703,306**	296,952	446,894	13	**743,859**
OTHER COUNTY (COUNTY STOCK)	0	0	0	**0**	93	124	12	**229**	0	4,366	0	**4,366**
TOTAL COUNTY SOURCES	332,510	516,702	48,157	**897,369**	287,956	454,238	31,683	**773,877**	296,952	566,712	13	**863,677**

REVENUE ANALYSIS
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OPERATING FUND REVENUES BY FUND AND SOURCE

	11-12 ACTUAL				12-13 ACTUAL				13-14 ACTUAL			
FUND	1	2	4	**TOTAL**	1	2	4	**TOTAL**	1	2	4	**TOTAL**
STATE												
BASIC FORMULA & CLASSROOM TRUST	871,203	835,808	1,436,908	**3,143,919**	0	3,130,447	0	**3,130,447**	1,144,559	1,077,128	1,064,587	**3,286,274**
TRANSPORTATION	354,973	0	0	**354,973**	308,783	0	0	**308,783**	341,823	0	0	**341,823**
VOCATIONAL	0	1,350	0	**1,350**	0	2,863	0	**2,863**	0	3,626	0	**3,626**
GRANTS	0	0	0	**0**	830	0	49,712	**50,542**	0	0	0	**0**
EARLY CHILDHOOD SPECIAL ED BLDG REIMB	86,897	0	245,423	**332,320**	0		286,533	**286,533**	0	0	265,667	**265,667**
OTHER	66,390	63,489	0	**129,879**	67,717	67,088		**134,805**	72,710	73,681		**146,391**
TOTAL STATE SOURCES	1,379,463	900,647	1,682,331	**3,962,441**	377,330	3,200,398	336,245	**3,913,973**	1,559,092	1,154,435	1,330,254	**4,043,781**
FEDERAL												
MEDICAID	35,531	0	0	**35,531**	20,743	0	0	**20,743**	39,518	0	0	**39,518**
ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	20,851	53,987	0	**74,838**	0	0	0	**0**	0	0	0	**0**
TITLE I	351,233	0	0	**351,233**	412,499	0	0	**412,499**	432,465	0	0	**432,465**
TITLE III	34,639	0	0	**34,639**	84,225	0	0	**84,225**	38,571	0	0	**38,571**
TITLE II	153,176	0	0	**153,176**	174,940	0	0	**174,940**	189,422	0	0	**189,422**
FOOD SERVICE	508,066	0	0	**508,066**	574,948	0	0	**574,948**	609,803	0	0	**609,803**
OTHER	180	0	0	**180**	100	0	45,786	**45,886**	0	0	29,519	**29,519**
TOTAL FEDERAL SOURCES	1,103,676	53,987	0	**1,157,663**	1,267,455	0	45,786	**1,313,241**	1,309,779	0	29,519	**1,339,298**
NON CURRENT												
PROP G	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
TUITION UNACREDITED DISTRICTS	0	0	0	**0**	0	0	0	**0**	0	131,719	0	**131,719**
SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	7,338	**7,338**	0	0	9,284	**9,284**	0	0	23,068	**23,068**
TOTAL NON-CURRENT REVENUE	0	0	7,338	**7,338**	0	0	9,284	**9,284**	0	131,719	23,068	**154,787**
TOTAL OPERATING REVENUE	28,940,404	29,363,988	3,994,954	**62,299,346**	27,935,012	31,614,790	1,941,359	**61,491,161**	30,024,497	33,149,688	1,401,393	**64,575,578**

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OPERATING REVENUES BY FUND AND SOURCE

ASSESSED VALUATION $1,197,768,470

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	$1.5000	$2.3100	$0.0000	$3.8100
	ADJUSTED LEVY	1.5000	2.3100	0.0000	$3.8100
LOCAL					
	CURRENT TAXES	17,730,870	26,693,280	0	44,424,150
	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	11,197	19,803	0	31,000
	SALES TAX (PROP C)	2,461,500	2,461,500	0	4,923,000
	TUITION - PATRONS	0	50,335	0	50,335
	TUITION - ECE	2,965,000	0	0	2,965,000
	TUITION - FULL DAY KINDERGARTEN	0	682,500	0	682,500
	TUITION - PEGS	0	357,767	0	357,767
	TUITION - SUMMER SCHOOL	0	500	0	500
	INTEREST - SAVINGS	20,000	1,300	375	21,675
	INTEREST - INVESTMENTS	7,275	9,000	1,000	17,275
	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	1,767,915	66,126	63,760	1,897,801
	VICC	0	254,685	0	254,685
	TOTAL LOCAL SOURCES	27,513,044	32,037,909	65,135	59,616,088
COUNTY	FINES, FORFEITURES	0	70,300	0	70,300
	UTILITY TAXES	287,400	432,600	0	720,000
	OTHER COUNTY (COUNTY STOCK)	0	0	0	0
	TOTAL COUNTY SOURCES	287,400	502,900	0	790,300

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OPERATING REVENUES BY FUND AND SOURCE

ASSESSED VALUATION $1,197,768,470

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.5000	2.3100	0.0000	3.8100
	ADJUSTED LEVY	1.5000	2.3100	0.0000	3.8100
STATE	BASIC FORMULA & CLASSROOM TRUST	798,100	1,164,000	1,436,900	3,399,000
	TRANSPORTATION	350,000	0	0	350,000
	VOCATIONAL	0	1,000	0	1,000
	GRANTS	31,678	0	54,330	86,008
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	313,750	313,750
	OTHER	72,016	73,354	0	145,370
	TOTAL STATE SOURCES	1,251,794	1,238,354	1,804,980	4,295,128
FEDERAL	MEDICAID	25,000	0	0	25,000
	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	1,295,473	0	0	1,295,473
NON CURRENT					
	PROP G	0	0	31,626,725	31,626,725
	TUITION UNACREDITED DISTRICTS	0	72,360	0	72,360
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL NON-CURRENT REVENUE	0	72,360	31,641,725	31,714,085
TOTAL OPERATING REVENUE		30,347,711	33,851,523	33,511,840	97,711,074

EXPENDITURE SUMMARY

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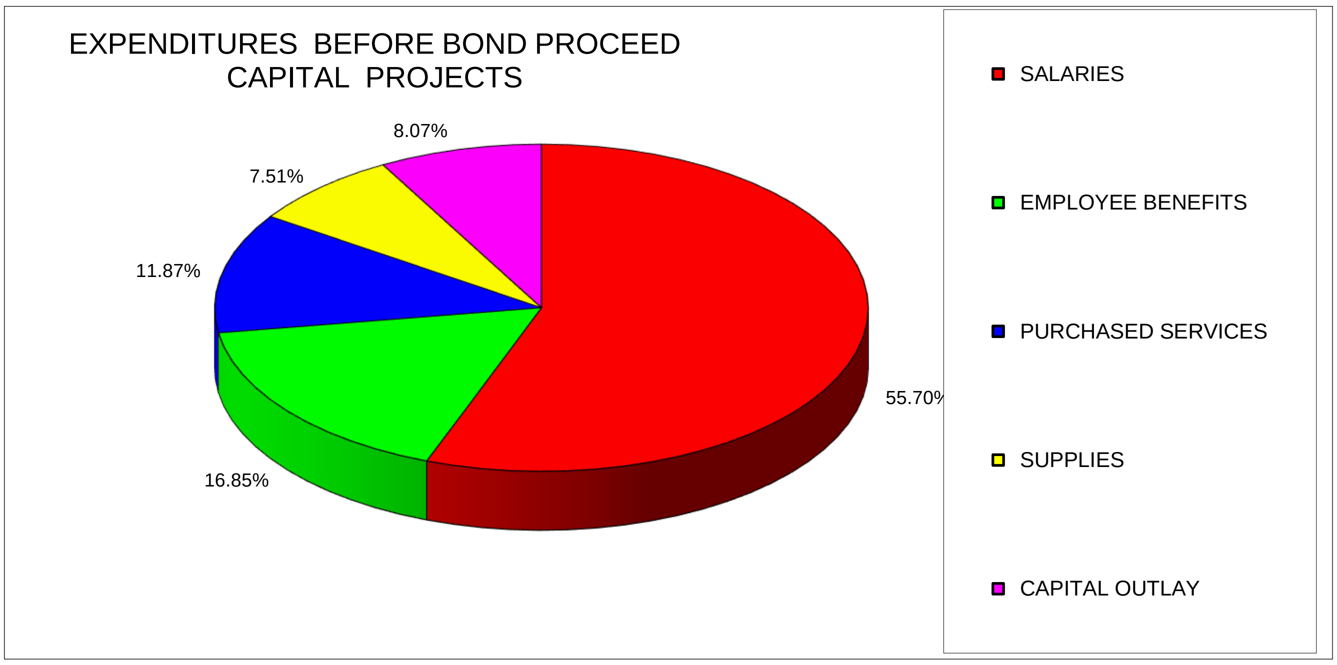
SALARIES	38,569,540	55.70%
EMPLOYEE BENEFITS	11,665,558	16.85%
PURCHASED SERVICES	8,219,662	11.87%
SUPPLIES	5,197,224	7.51%
CAPITAL OUTLAY	5,589,220	8.07%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$69,241,204	100.00%



DESCRIPTION	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	% INCR/DECR 13-14 / 14-15
SALARIES	1	8,461,361	8,416,807	8,818,928	9,604,688	8.91%
SALARIES	2	25,981,276	26,639,120	27,243,323	28,964,852	6.32%
BENEFITS	1	2,523,410	2,596,843	2,786,015	3,130,373	12.36%
BENEFITS	2	7,718,524	8,016,381	8,249,201	8,535,185	3.47%
PURCHASED SERVICES	1	7,679,161	8,092,675	7,884,092	8,219,662	4.26%
SUPPLIES	1	4,393,144	3,957,860	4,268,151	5,197,224	21.77%
BOND ISSUE/REFUNDING COSTS	1	51,386	38,714	0	0	--
CAPITAL OUTLAY	4	1,495,727	1,913,636	2,367,860	5,589,220	136.05%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS		$58,303,989	$59,672,036	$61,617,570	$69,241,204	12.37%
BOND PROCEED CAPITAL PROJECTS	4	8,417,792	164,618	95,997	2,600,000	
TOTAL OPERATING EXPENDITURES		$66,721,781	$59,836,654	$61,713,567	$71,841,204	

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.

		ACTUAL	ACTUAL	ACTUAL	REVISED
	FUND	11-12	12-13	13-14	14-15
PARENTS AS TEACHERS:					
SALARIES	1	135,658	138,390	147,791	151,014
BENEFITS	1	20,419	24,838	27,375	22,672
PURCHASED SERVICES	1	3,592	3,443	6,469	8,434
SUPPLIES	1	567	869	4,880	1,500
CAPITAL OUTLAY	4	0	0	0	0
TOTAL PARENTS AS TEACHERS		160,236	167,540	186,515	183,620
EARLY CHILDHOOD EDUCATION:					
SALARIES	1	1,499,349	1,546,014	1,696,634	1,845,431
BENEFITS	1	455,114	481,995	534,937	609,539
PURCHASED SERVICES	1	231,435	275,456	236,380	217,199
SUPPLIES	1	43,880	31,147	125,206	116,593
CAPITAL OUTLAY	4	43,060	29,679	8,849	10,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		2,272,838	2,364,291	2,602,006	2,798,762
PAT & ECE ACTIVITY FUNDS					
SALARIES	1	0	1,632	1,822	0
BENEFITS	1	0	125	140	0
PURCHASED SERVICES	1	1,390	2,159	635	0
SUPPLIES	1	9,016	5,110	5,300	11,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION		10,406	9,026	7,897	11,000

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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	ACTUAL	REVISED
	FUND	11-12	12-13	13-14	14-15
SALARIES	1	838,212	860,826	959,051	1,048,870
SALARIES	2	9,262,208	9,421,427	9,702,620	10,502,822
BENEFITS	1	209,901	204,076	227,861	262,054
BENEFITS	2	2,775,447	2,853,118	2,973,937	3,107,375
PURCHASED SERVICES	1	17,166	14,293	19,805	17,272
SUPPLIES	1	227,048	219,272	232,237	285,761
CAPITAL OUTLAY	4	4,324	7,683	38,846	74,831
TOTAL ELEMENTARY SCHOOL INSTRUCTION		13,334,306	13,580,695	14,154,357	15,298,985

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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 ALLOCATIOI		$115.61	$120.49	$106.03	$106.03
		ACTUAL	ACTUAL	ACTUAL	REVISED
	FUND	11-12	12-13	13-14	14-15
SALARIES	1	445,946	409,127	412,386	510,278
SALARIES	2	5,400,091	5,485,833	5,497,632	5,739,325
BENEFITS	1	119,304	117,167	119,301	171,979
BENEFITS	2	1,511,405	1,564,549	1,598,834	1,625,995
PURCHASED SERVICES	1	2,787	8,005	8,890	12,100
SUPPLIES	1	104,099	110,419	114,848	133,048
CAPITAL OUTLAY	4	30,420	36,567	16,976	11,187
TOTAL MIDDLE SCHOOL INSTRUCTION		7,614,052	7,731,667	7,768,867	8,203,912

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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		$184.16	$189.68	$166.92	$166.92
	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
SALARIES	1	739,298	698,196	677,216	684,657
SALARIES	2	6,898,420	7,080,713	7,204,705	7,639,031
BENEFITS	1	204,942	210,250	192,490	211,319
BENEFITS	2	2,054,390	2,117,078	2,177,612	2,236,665
PURCHASED SERVICES	1	69,537	73,823	86,243	63,846
SUPPLIES	1	243,821	245,842	247,182	287,794
CAPITAL OUTLAY	4	51,107	30,014	33,180	26,210
TOTAL HIGH SCHOOL INSTRUCTION		10,261,515	10,455,916	10,618,628	11,149,522

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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 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
DISTRICT ACTIVITY PROGRAM					
SALARIES	1	242,878	260,522	270,145	287,113
SALARIES	2	11,981	17,710	20,836	20,300
BENEFITS	1	60,011	68,299	69,348	74,866
BENEFITS	2	2,536	3,736	4,668	3,760
PURCHASED SERVICES	1	33,236	33,706	29,990	31,930
SUPPLIES	1	75,887	52,961	27,730	36,610
CAPITAL OUTLAY	4	10,693	2,195	15,156	0
		437,222	439,129	437,873	454,579
HS ATHLETIC PROGRAM					
SALARIES	1	45,212	51,347	48,684	55,801
SALARIES	2	395,969	407,225	460,160	488,698
BENEFITS	1	10,627	13,567	15,429	15,165
BENEFITS	2	69,104	71,238	79,909	87,717
PURCHASED SERVICES	1	180,142	180,988	190,241	149,537
SUPPLIES	1	44,141	34,773	30,617	66,988
CAPITAL OUTLAY	4	0	0	0	0
		745,195	759,138	825,040	863,906
STUDENT & STAFF ACTIVITIES					
SALARIES	1	45,476	54,932	68,302	0
SALARIES	2	260,687	263,571	234,941	246,141
BENEFITS	1	6,861	8,447	10,232	0
BENEFITS	2	41,345	41,315	37,362	39,259
PURCHASED SERVICES	1	305,283	441,387	486,697	130,148
SUPPLIES	1	785,748	684,149	516,981	1,114,760
CAPITAL OUTLAY	4	9,825	6,696	13,119	30,000
		1,455,225	1,500,497	1,367,634	1,560,308

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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 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
SALARIES	1	229,491	249,419	252,380	254,358
SALARIES	2	236,811	241,498	246,172	259,219
BENEFITS	1	65,152	68,756	71,641	76,549
BENEFITS	2	51,698	52,814	47,187	55,266
PURCHASED SERVICES	1	63,052	35,584	44,268	49,892
SUPPLIES	1	10,549	12,948	14,181	17,366
CAPITAL OUTLAY	4	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION		656,753	661,019	675,829	712,650

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OPERATING FUND EXPENDITURES
CURRICULUM AND INSTRUCTION

SUPPORT SERVICES

THE DIVISION OF CURRICULUM AND INSTRUCTION IS RESPONSIBLE FOR THE DEVELOPMENT AND PUBLICATION OF THE K-12 CURRICULUM AS WELL AS THE INSTRUCTION OF THAT CURRICULUM THROUGHOUT THE DISTRICT. THE CURRICULUM MUST BE CLEARLY WRITTEN, ARTICULATED, AND UNDERSTOOD BY FACULTY, STUDENTS, AND PARENTS ALIKE. FOLLOWING THE DEVELOPMENT OF SUBJECT AREA
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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 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
SALARIES	1	127,486	140,172	135,842	147,218
SALARIES	2	806,214	701,915	731,875	812,924
BENEFITS	1	42,159	44,833	45,177	44,858
BENEFITS	2	193,638	172,561	172,225	202,519
PURCHASED SERVICES	1	74,742	109,466	143,454	63,442
SUPPLIES	1	625,843	226,308	583,432	814,976
CAPITAL OUTLAY	4	61,358	136,143	1,746	0
TOTAL CURRICULUM AND INSTRUCTION		1,931,440	1,531,398	1,813,751	2,085,937

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION		FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
TITLE I						
	SALARIES	1	0	24,234	0	0
	SALARIES	2	183,708	277,086	314,846	388,335
	BENEFITS	1	0	3,865	0	0
	BENEFITS	2	63,450	80,588	87,748	96,878
	PURCHASED SERVICES	1	19,865	1,587	6,990	8,400
	SUPPLIES	1	102	142	4,702	4,648
	TOTAL TITLE I		267,125	387,502	414,286	498,261
TITLE II (a & d)						
	SALARIES	2	96,218	121,269	131,566	134,950
	BENEFITS	2	28,851	28,772	38,158	34,631
	PURCHASED SERVICES	1	24,705	23,826	26,218	42,995
	SUPPLIES	1	0	0	0	1,000
	TOTAL TITLE V		149,774	173,867	195,942	213,576
OTHER FEDERAL PROGRAMS AND OTHER GRANTS						
	SALARIES	1	19,762	32,915	31,564	114,880
	SALARIES	2	546	41,800	0	0
	BENEFITS	1	3,000	5,349	5,000	39,163
	BENEFITS	2	87	15,501	0	0
	PURCHASED SERVICES	1	12,451	13,061	13,851	19,210
	SUPPLIES	1	8,819	3,275	10,410	13,643
	CAPITAL OUTLAY	4	0	72,521	0	188,841
	TOTAL GRANTS		44,665	184,422	60,825	375,737

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND		ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
ACADEMIC CAMP						
SALARIES	1		3,990	3,642	3,045	4,938
BENEFITS	1		620	581	488	788
PURCHASED SERVICES	1		0	0	0	0
SUPPLIES	1		99	83	74	196
TOTAL ACADEMIC CAMP			4,709	4,306	3,607	5,922
FULL DAY KDG						
SALARIES	2		287,188	314,788	332,796	352,850
BENEFITS	2		89,531	95,460	99,672	104,525
TOTAL FULL DAY KDG			376,719	410,248	432,468	457,375
TUITION TO OTHER SCHOOLS						
PURCHASED SERVICES	1		268,594	352,388	98,821	85,050
SUPPLIES	1		0	0	0	0
DIV YOUTH SERVICES		15,000				
MANAGEMENT SCHOOL		61,500				
ALT TO SUSPENSION		8,550				

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
INSTRUMENTAL MUSIC					
SALARIES	2	500,914	513,736	527,308	556,900
BENEFITS	2	167,250	172,695	177,325	184,019
PURCHASED SERVICES	1	42,922	34,919	36,605	38,000
SUPPLIES	1	23,211	36,120	29,562	26,500
CAPITAL OUTLAY	4	22,420	15,572	36,631	41,183
TOTAL INSTRUMENTAL MUSIC		756,717	773,042	807,431	846,602
GIFTED AND TALENTED PROGRAM					
SALARIES	1	5,743	8,839	19,627	17,578
SALARIES	2	472,306	486,258	534,731	557,847
BENEFITS	1	738	1,286	2,822	2,551
BENEFITS	2	134,889	139,497	149,054	148,505
PURCHASED SERVICES	1	374	1,355	2,199	1,200
SUPPLIES	1	18,781	16,329	14,116	17,832
TOTAL GIFTED AND TALENTED PROGRAM		632,831	653,564	722,549	745,513
PEGS PROGRAM					
SALARIES	1	54,483	54,935	58,402	61,752
SALARIES	2	391,217	396,195	401,527	428,851
BENEFITS	1	14,061	15,367	16,666	22,174
BENEFITS	2	120,852	123,494	127,021	126,063
PURCHASED SERVICES	1	16,366	13,437	16,132	17,604
SUPPLIES	1	31,823	31,552	5,297	7,933
CAPITAL OUTLAY	4	23,560	27,391	29,190	23,300
TOTAL PEGS PROGRAM		652,362	662,371	654,235	687,677
SUMMER SCHOOL					
SALARIES	1	2,653	0	1,137	2,863
SALARIES	2	112,778	85,689	86,451	88,000
BENEFITS	1	1,804	0	852	416
BENEFITS	2	16,411	13,120	13,592	13,826
PURCHASED SERVICES	1	8,788	781	35	420
SUPPLIES	1	875	440	300	1,741
TOTAL SUMMER SCHOOL		143,309	100,030	102,367	107,266

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES CURRICULUM AND INSTRUCTION	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
MEDIA SERVICE CENTER					
SALARIES	1	36,125	27,802	29,038	30,631
BENEFITS	1	13,090	4,932	4,840	5,105
PURCHASED SERVICES	1	7,576	7,696	7,696	7,696
SUPPLIES	1	8,183	8,042	7,851	7,885
TOTAL MEDIA SERVICES		64,974	48,472	49,425	51,317
PROFESSIONAL DEVELOPMENT (a)					
SALARIES	1	2,270	31,296	49,091	75,080
SALARIES	2	0	0	0	118
BENEFITS	1	355	4,867	7,693	4,945
BENEFITS	2	0	0	0	0
PURCHASED SERVICES	1	127,985	162,730	179,757	195,112
SUPPLIES	1	20,644	21,435	13,214	33,513
TOTAL MEDIA SERVICES		151,254	220,328	249,755	308,768

(a) Included with Personnel Services prior to 12-13.

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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 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
SALARIES	1	157,559	126,032	129,490	149,570
SALARIES	2	143,938	158,912	136,680	143,924
BENEFITS-PERSONNEL STAFF	1	47,720	36,041	36,727	39,982
BENEFITS-PERSONNEL STAFF	2	34,592	39,103	33,930	35,353
BENEFITS-EMPL ASSISTANCE	1	9,900	9,885	26,173	13,000
PURCHASED SERVICES	1	3,294	-2,439	7,675	0
SUPPLIES	1	-2,156	1,301	-6,201	0
TOTAL PERSONNEL SERVICES		394,847	368,835	364,474	381,829

CSRP & CCRP

	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
SALARIES	1	7,416	7,416	8,100	35,000
SALARIES	2	382,582	471,061	543,837	462,841
BENEFITS	1	567	567	25,064	53,150
BENEFITS	2	224,810	282,949	293,171	284,374
TOTAL CSRP/CCRP PLAN(S)		615,375	761,993	870,172	835,365

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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, 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.

	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
OPERATION OF PLANT					
SALARIES	1	2,829,193	2,652,850	2,689,961	2,928,301
BENEFITS	1	879,505	907,405	920,682	998,573
PURCHASED SERVICES	1	1,047,754	1,098,271	971,161	1,058,600
SUPPLIES	1	1,966,712	1,959,169	2,141,419	1,993,237
CAPITAL OUTLAY *	4	498,561	654,356	1,255,774	1,419,407
TOTAL OPERATION OF PLANT		7,221,725	7,272,051	7,978,997	8,398,118

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

	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
BOND ISSUES AND RESERVES FOR CAPITAL IMPROVEMENTS					
PROP G	4	0	0	95,997	2,600,000
ECE ANNEX	4	0	0	0	2,800,000
PROP R 2007	4	0	0	0	0
PROP R 2008	4	8,417,792	164,618	0	0
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENTS		8,417,792	164,618	95,997	5,400,000
TECHNOLOGY					
SALARIES	1	543,725	579,182	650,497	675,475
BENEFITS	1	155,654	173,142	201,433	212,535
PURCHASED SERVICES	1	372,678	338,612	308,338	292,450
SUPPLIES	1	112,029	109,475	94,206	76,000
CAPITAL OUTLAY	4	615,900	776,534	718,429	758,533
TOTAL TECHNOLOGY		1,799,986	1,976,945	1,972,903	2,014,993

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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 RETIREMENT PLANS, FOOD SERVICES, PUPIL TRANSPORTATION AND COPY CENTER.

	FUND	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
BUSINESS SERVICES					
SALARIES	1	449,436	457,087	478,723	523,880
SALARIES	2	137,500	152,434	134,640	141,776
BENEFITS-BUSINESS OFFICE	1	129,800	132,024	143,970	155,482
BENEFITS-BUSINESS OFFICE	2	32,629	38,035	33,543	35,035
BENEFITS-DISTRICT (RESERVE & WORK COMP)	1	72,106	59,179	79,674	93,508
BENEFITS-DISTRICT (RESERVE & WORK COMP)	2	105,609	110,758	104,253	113,420
DISTRICT PROPERTY, LIABILITY AND EQUIP INS.	1	422,268	479,567	488,168	568,831
PURCHASED SERVICES	1	706,799	645,712	683,865	932,130
SUPPLIES	1	22,599	129,033	39,083	114,035
BOND REFUNDING/ISSUE COSTS	1	51,386	38,714	0	0
CAPITAL OUTLAY	4	82,791	92,736	197,030	203,858
TOTAL BUSINESS/CENTRAL SERVICES		2,212,923	2,335,279	2,382,949	2,881,955
OTHER SERVICES					
PUPIL TRANSPORTATION					
CONTRACTED PURCHASED SERVICES	1	1,597,806	1,633,586	1,527,630	1,960,764
TOTAL PUPIL TRANSPORTATION		1,597,806	1,633,586	1,527,630	1,960,764
FOOD SERVICE					
CONTRACTED PURCHASED SERVICES	1	1,991,996	2,088,035	2,229,972	2,225,700
OTHER PURCHASED SERVICES	1	24,578	21,241	25,907	21,700
SUPPLIES	1	10,824	17,666	11,524	12,665
CAPITAL OUTLAY	4	41,708	25,549	2,934	1,870
TOTAL FOOD SERVICE		2,069,106	2,152,491	2,270,337	2,261,935

OPERATING FUND BALANCES
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	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2011-12		
BALANCE 7/1/11	15,923,946	0	10,374,991	26,298,937
REVENUE	28,940,403	29,363,989	3,994,955	62,299,347
REVENUE AND BALANCE	44,864,349	29,363,989	14,369,946	88,598,284
EXPENDITURES	22,908,960	33,899,302	9,913,519	66,721,781
TRANSFER OF FUNDS	(4,535,313)	4,535,313		0
BALANCE 6/30/12	17,420,076	0	4,456,427	21,876,503
		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	30,347,711	33,851,523	33,511,840	97,711,074
REVENUE AND BALANCE	53,483,669	33,851,523	36,768,904	124,104,096
EXPENDITURES	25,699,967	37,495,017	8,189,220	71,384,204
7% x SAT WADA Transfer	(2,410,000)		2,410,000	
TRANSFER OF FUNDS	(3,643,494)	3,643,494		0
PROJECTED BALANCE 6/30/15	21,730,208	0	30,989,684	52,719,892

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Debt Service Fund

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DEBT SERVICE FUND REVENUES & COMPARISONS

#REF! $1,197,768,470

SOURCE	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
	UNADJUSTED TAX RATE	0.485	0.495	0.473	0.683
	ADJUSTED TAX RATE	0.485	0.495	0.473	0.683
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	5,520,353	5,641,772	5,457,198	7,998,500
	DELINQUENT TAX	47,402	38,303	64,589	50,000
	SURCHARGE TAX	227,656	226,775	216,377	225,000
	INTANGIBLE TAX	3,505	4,091	13,803	4,200
	INTEREST - BANKING/OTHER	176,024	176,024	162,030	163,000
	INTEREST - INVESTMENTS	30,828	129,281	1,390,968	5,000
	INTEREST - DELINQUENT TAXES	1,560	266	1	0
	TOTAL LOCAL SOURCES	6,007,328	6,216,512	7,304,966	8,445,700
COUNTY	UTILITY TAXES	155,713	137,712	139,725	135,000
	OTHER COUNTY (SAFECO)	0	30	0	0
	TOTAL COUNTY SOURCES	155,713	137,742	139,725	135,000
OTHER	REFUNDING BONDS	9,070,000	3,585,000	32,060,000	0
		15,233,041	9,939,254	39,504,691	8,580,700

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DEBT SERVICE FUND
Revised Budget

EXPENDITURES

	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
PRINCIPAL	11,510,000	6,510,000	34,945,000	4,685,000
INTEREST & FEES	3,374,144	2,963,854	4,234,450	3,003,750
TOTAL EXPENDITURES	14,884,144	9,473,854	39,179,450	7,688,750

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

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	2011-12
BALANCE 7-1-11	$5,306,962
REVENUE	$15,233,041
REVENUE AND BALANCE	$20,540,003
EXPENDITURES	$14,884,144
BALANCE 6-30-12	$5,655,859

	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

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Related Programs

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RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
HIGH SCHOOL ACTIVITIES				
REVENUE	701,398	715,307	614,649	740,000
EXPENDITURES	650,292	739,560	591,635	740,000
BALANCE @ JUNE 30	336,242	311,989	335,003	335,003
MIDDLE SCHOOL ACTIVITIES				
REVENUE	278,858	246,043	251,986	300,000
EXPENDITURES	278,012	277,490	253,444	300,000
BALANCE @ JUNE 30	135,871	104,424	102,966	102,966
ELEMENTARY ACTIVITIES				
REVENUE	193,288	155,909	249,532	200,000
EXPENDITURES	186,678	149,064	225,963	200,000
BALANCE @ JUNE 30	61,442	68,287	91,856	91,856
FOOD SERVICE				
REVENUE	2,010,053	2,029,922	2,158,789	2,170,700
EXPENDITURES	1,991,996	2,088,035	2,270,337	2,225,700
(COST)/RETURN TO DISTRICT*	18,057	(58,113)	(111,548)	(55,000)

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

	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
ECE **				
REVENUE	2,497,644	2,559,796	2,923,653	3,000,000
EXPENDITURES	2,272,838	2,364,291	2,602,007	2,798,762
(COST)/RETURN TO DISTRICT	224,806	195,505	321,646	201,238

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

Revised Budget

2014-2015

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Board Designated
Capital Projects

Revised Budget
December 9, 2014
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15
REVENUE				
SALE OF PROPERTY	0	0	0	0
INTERESTE EARNED	1,230	951	596	0
December 9, 2014	1,230	951	596	0
EXPENDITURES				
PROPERTY PURCHASES	0	265,408	298,632	0
OTHER EXPENDITURES	0	0	69,227	149,782
TOTAL EXPENDITURES	0	265,408	367,859	149,782
BALANCE BEGINNING OF YEAR	780,272	781,502	517,045	149,782
BALANCE END OF YEAR	781,502	517,045	149,782	0