Lindbergh Schools

2014-2015
Adopted Budget
&
Related Data

June 10, 2014

Adopted Budget
June 10, 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.

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.

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.

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.

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Operating Fund

REVENUE SUMMARY

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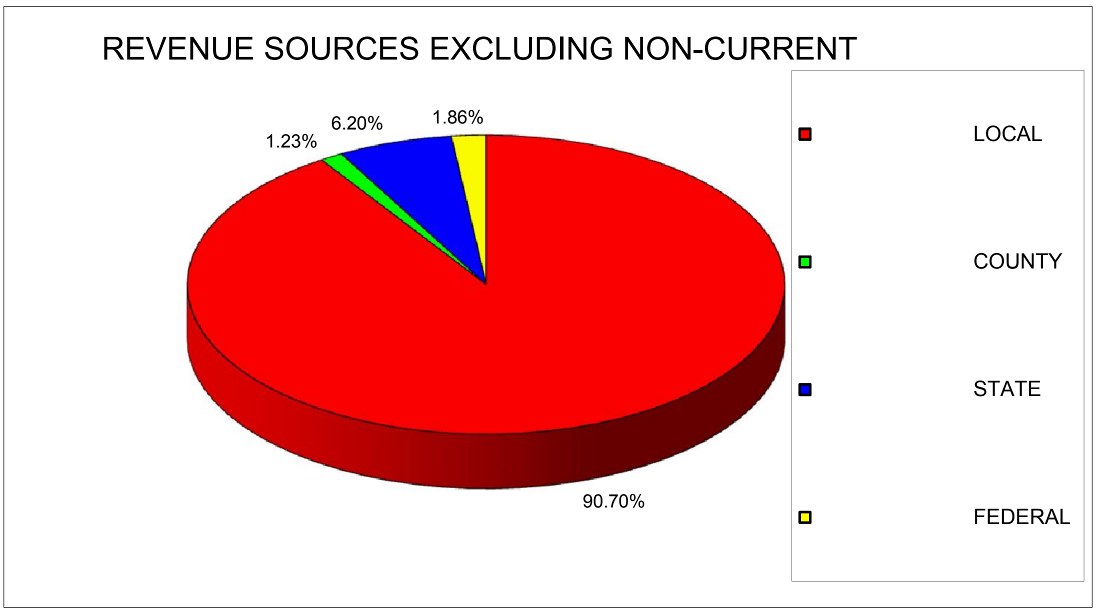
OPERATING FUND REVENUES

SOURCES		
LOCAL	$58,119,262	90.70%
COUNTY	790,300	1.23%
STATE	3,972,050	6.20%
FEDERAL	1,193,504	1.86%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	64,075,116	100.00%



DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	INCREASE / DECREASE 13-14 / 14-15
LOCAL	56,274,534	55,480,786	58,126,708	58,119,262	-0.01%
COUNTY	897,369	773,877	670,300	790,300	17.90%
STATE	3,962,442	3,913,974	3,972,050	3,972,050	0.00%
FEDERAL	1,157,663	1,313,241	1,193,504	1,193,504	0.00%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	62,292,008	61,481,878	63,962,562	64,075,116	0.18%
NON-CURRENT REVENUE	7,338	9,284	79,750	79,750	0.00%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	62,299,346	61,491,162	64,042,312	64,154,866	0.18%

REVENUE ANALYSIS

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OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,195,699,690

SOURCE	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	41,915,142	41,327,719	43,496,250	43,496,250
	DELINQUENT TAX	357,726	289,423	400,700	400,700
	M & M SURCHARGE TAX	1,731,191	1,662,233	1,880,000	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	71,439	29,971	31,000	31,000
	SALES TAX (PROP C)	4,267,481	4,390,050	4,585,000	4,585,000
	TUITION - PATRONS	51,357	48,560	30,117	30,117
	TUITION - ECE	2,450,267	2,522,954	2,807,000	2,891,000
	TUITION - FULL DAY KINDERGARTEN	489,366	584,820	619,500	619,500
	TUITION - PEGS	606,899	564,300	319,200	319,200
	TUITION - SUMMER SCHOOL	600	2,100	500	500
	INTEREST - SAVINGS	25,003	29,225	26,675	21,675
	INTEREST - INVESTMENTS	15,904	18,529	17,275	17,275
	INTEREST - TAXES	11,868	1,951	0	0
	ATHLETICS	41,629	34,254	48,900	48,900
	RENTALS	212,565	198,111	129,000	129,000
	DRIVER EDUCATION	6,675	8,091	7,500	7,500
	FOOD SERVICE	1,492,969	1,442,245	1,475,086	1,618,640
	OTHER	1,770,587	1,679,908	1,758,320	1,768,320
	VICC	755,866	646,342	494,685	254,685
	TOTAL LOCAL SOURCES	56,274,534	55,480,786	58,126,708	58,119,262
COUNTY	FINES, FORFEITURES	73,407	70,342	70,300	70,300
	UTILITY TAXES	823,962	703,307	600,000	720,000
	OTHER COUNTY (COUNTY STOCK)	0	228	0	0
	TOTAL COUNTY SOURCES	897,369	773,877	670,300	790,300

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OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,195,699,690

SOURCE	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
STATE	BASIC FORMULA & CLASSROOM TRUST	3,143,919	3,130,447	3,180,000	3,180,000
	TRANSPORTATION	354,973	308,783	339,000	339,000
	VOCATIONAL	1,350	2,863	1,000	1,000
	GRANTS	0	50,542	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	332,320	286,533	313,750	313,750
	OTHER	129,880	134,806	138,300	138,300
	TOTAL STATE SOURCES	3,962,442	3,913,974	3,972,050	3,972,050
FEDERAL	MEDICAID	35,531	20,743	25,000	25,000
	ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	74,838	0	0	0
	TITLE I	351,233	412,499	405,269	405,269
	TITLE III	34,639	84,225	42,427	42,427
	TITLE II	153,176	174,940	152,948	152,948
	FOOD SERVICE	508,066	574,948	567,860	567,860
	OTHER	180	45,886	0	0
	TOTAL FEDERAL SOURCES	1,157,663	1,313,241	1,193,504	1,193,504
NON CURRENT					
	PROP R	0	0	0	0
	TUITION UNACREDITED DISTRICTS	0	0	64,750	64,750
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	7,338	9,284	15,000	15,000
	TOTAL NON-CURRENT REVENUE	7,338	9,284	79,750	79,750
TOTAL OPERATING REVENUE		62,299,346	61,491,162	64,042,312	64,154,866

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OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,195,699,690

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	$1.5000	$2.2579	$0.0000	$3.7579
	ADJUSTED LEVY	1.5000	2.2579	0.0000	$3.7579
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	17,363,700	26,132,550	0	43,496,250
	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 (INTANGIBLE)	11,197	19,803	0	31,000
	SALES TAX (PROP C)	2,292,500	2,292,500	0	4,585,000
	TUITION - PATRONS	0	30,117	0	30,117
	TUITION - ECE	2,891,000	0	0	2,891,000
	TUITION - FULL DAY KINDERGARTEN	0	619,500	0	619,500
	TUITION - PEGS	0	319,200	0	319,200
	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	48,900	0	0	48,900
	RENTALS	129,000	0	0	129,000
	DRIVER EDUCATION	7,500	0	0	7,500
	FOOD SERVICE	1,618,640	0	0	1,618,640
	OTHER	1,750,700	17,620	0	1,768,320
	VICC	0	254,685	0	254,685
	TOTAL LOCAL SOURCES	26,979,999	31,137,888	1,375	58,119,262
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, SOURCE & ACCOUNT

ASSESSED VALUATION $1,195,699,690

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.5000	2.2579	0.0000	3.7579
	ADJUSTED LEVY	1.5000	2.2579	0.0000	3.7579
STATE	BASIC FORMULA & CLASSROOM TRUST	1,120,000	1,060,000	1,000,000	3,180,000
	TRANSPORTATION	339,000	0	0	339,000
	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	66,635	71,665	0	138,300
	TOTAL STATE SOURCES	1,525,635	1,132,665	1,313,750	3,972,050
FEDERAL	MEDICAID	25,000	0	0	25,000
	TITLE I	405,269	0	0	405,269
	TITLE III	42,427	0	0	42,427
	TITLE II	152,948	0	0	152,948
	FOOD SERVICE	567,860	0	0	567,860
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,193,504	0	0	1,193,504
NON CURRENT					
	PROP R	0	0	0	0
	TUITION UNACREDITED DISTRICTS	0	64,750	0	64,750
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL NON-CURRENT REVENUE	0	64,750	15,000	79,750
TOTAL OPERATING REVENUE		29,986,538	32,838,203	1,330,125	64,154,866

EXPENDITURE SUMMARY

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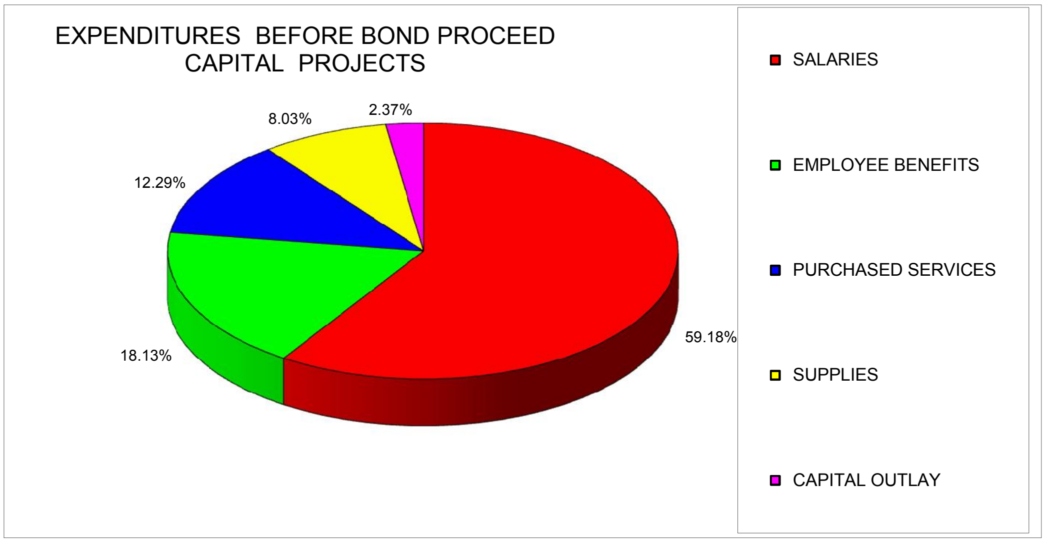
SALARIES	37,861,687	59.18%
EMPLOYEE BENEFITS	11,598,496	18.13%
PURCHASED SERVICES	7,864,313	12.29%
SUPPLIES	5,136,085	8.03%
CAPITAL OUTLAY	1,517,257	2.37%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$63,977,838	100.00%



DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	% INCR/DECR 13-14 / 14-15
SALARIES	34,442,637	35,055,927	36,286,203	37,861,687	4.34%
BENEFITS	10,241,935	10,613,224	11,217,081	11,598,496	3.40%
PURCHASED SERVICES	7,679,160	8,092,675	7,428,404	7,864,313	5.87%
SUPPLIES	4,393,144	3,957,860	4,820,483	5,136,085	6.55%
BOND ISSUE/REFUNDING COSTS	51,386	38,714	0	0	#DIV/0!
CAPITAL OUTLAY	1,495,727	1,913,636	2,642,938	1,517,257	-42.59%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$58,303,989	$59,672,036	$62,395,109	$63,977,838	2.54%
BOND PROCEED CAPITAL PROJECTS	8,417,792	164,618	0	100,000	
TOTAL OPERATING EXPENDITURES	$66,721,781	$59,836,654	$62,395,109	$64,077,838	

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 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
PARENTS AS TEACHERS:				
SALARIES	135,658	138,390	149,738	149,738
BENEFITS	20,419	24,838	22,301	22,301
PURCHASED SERVICES	3,592	3,443	4,261	4,261
SUPPLIES	567	869	1,250	1,250
CAPITAL OUTLAY	0	0	0	0
TOTAL PARENTS AS TEACHERS	160,236	167,540	177,550	177,550
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,499,349	1,546,014	1,696,932	1,729,240
BENEFITS	455,114	481,995	535,016	573,012
PURCHASED SERVICES	231,435	275,456	210,074	210,074
SUPPLIES	43,880	31,147	110,593	110,593
CAPITAL OUTLAY	43,060	29,679	12,000	5,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,272,838	2,364,291	2,564,615	2,627,919
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	1,632	0	0
BENEFITS	0	125	0	0
PURCHASED SERVICES	1,390	2,159	0	0
SUPPLIES	9,016	5,110	15,000	15,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	10,406	9,026	15,000	15,000

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 $	120.49	106.03	106.03	106.03
	ACTUAL	ACTUAL	REVISED	ADOPTED
	11-12	12-13	13-14	14-15
SALARIES	10,100,420	10,282,253	10,721,591	11,310,527
BENEFITS	2,985,348	3,057,194	3,231,740	3,313,181
PURCHASED SERVICES	17,166	14,293	17,872	17,272
SUPPLIES	227,048	219,272	238,358	284,707
CAPITAL OUTLAY	4,324	7,683	39,833	2,000
TOTAL ELEMENTARY SCHOOL INSTRUCTION	13,334,306	13,580,695	14,249,394	14,927,687

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 $	115.61	120.49	106.03	106.03
	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
SALARIES	5,846,037	5,894,960	5,926,106	6,275,145
BENEFITS	1,630,709	1,681,716	1,766,469	1,830,839
PURCHASED SERVICES	2,787	8,005	14,900	12,100
SUPPLIES	104,099	110,419	123,771	137,751
CAPITAL OUTLAY	30,420	36,567	8,800	500
TOTAL MIDDLE SCHOOL INSTRUCTION	7,614,052	7,731,667	7,840,046	8,256,335

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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 $	184.16	189.68	166.92	166.92
	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
SALARIES	7,637,718	7,778,909	7,910,310	8,336,136
BENEFITS	2,259,332	2,327,328	2,409,072	2,469,440
PURCHASED SERVICES	69,537	73,823	61,008	63,846
SUPPLIES	243,821	245,842	269,444	273,439
CAPITAL OUTLAY	51,107	30,014	34,410	26,210
TOTAL HIGH SCHOOL INSTRUCTION	10,261,515	10,455,916	10,684,244	11,169,071

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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.

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
DISTRICT ACTIVITY PROGRAM				
SALARIES	254,859	278,232	281,502	287,994
BENEFITS	62,547	72,035	77,006	79,077
PURCHASED SERVICES	33,236	33,706	29,579	29,579
SUPPLIES	75,887	52,961	28,508	44,508
CAPITAL OUTLAY	10,693	2,195	16,000	0
	437,222	439,129	432,595	441,158
HS ATHLETIC PROGRAM				
SALARIES	441,181	458,572	517,418	530,612
BENEFITS	79,731	84,805	98,210	101,040
PURCHASED SERVICES	180,142	180,988	145,887	149,537
SUPPLIES	44,141	34,773	69,638	66,988
CAPITAL OUTLAY	0	0	0	0
	745,195	759,138	831,153	848,177
STUDENT & STAFF ACTIVITIES				
SALARIES	306,163	318,503	235,841	243,196
BENEFITS	48,206	49,762	37,615	38,788
PURCHASED SERVICES	305,283	441,387	70,148	130,148
SUPPLIES	785,748	684,149	1,183,760	1,133,760
CAPITAL OUTLAY	9,825	6,696	20,000	10,000
	1,455,225	1,500,497	1,547,364	1,555,892

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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.

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
SALARIES	466,302	490,917	504,661	521,315
BENEFITS	116,850	121,570	125,409	129,375
PURCHASED SERVICES	63,052	35,584	53,892	49,892
SUPPLIES	10,549	12,948	19,366	17,366
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	656,753	661,019	703,328	717,948

OPERATING FUND EXPENDITURES
CURRICULUM AND INSTRUCTION

SUPPORT SERVICES

THE DIVISION OF CURRICULUM AND INSTRUCTION IS RESPONSIBLE FOR THE DEVELOPMENT AND PUBLICATION OF THE K-12 CURRICULUM AS WELL AS THE INSTRUCTION OF THAT CURRICULUM THROUGHOUT THE DISTRICT. THE CURRICULUM MUST BE CLEARLY WRITTEN, ARTICULATED, AND UNDERSTOOD BY FACULTY, STUDENTS, AND PARENTS ALIKE. FOLLOWING THE DEVELOPMENT OF SUBJECT AREA CURRICULUM, TEXTBOOKS AND OTHER SUPPORT MATERIAL INCLUDING SOFTWARE AND LIBRARY MATERIAL MUST BE ADOPTED AND PUT IN PLACE TO FACILITATE THE INSTRUCTIONAL PROCESS. SPECIAL ATTENTION MUST BE GIVEN TO INSTRUCTIONAL PRACTICES AND PROFESSIONAL DEVELOPMENT TO INSURE THAT TEACHERS ARE UTILIZING THE MOST EFFECTIVE INSTRUCTIONAL METHODS. PROGRAMMATIC CHANGES ARE SOMETIMES NECESSITATED IN ORDER TO MORE EFFECTIVELY CARRY OUT THE INSTRUCTIONAL PROGRAM. THIS BUDGET SUPPORTS THE PURCHASE OF TEXTBOOKS, SOFTWARE, LIBRARY SUPPORT MATERIALS, THE DEVELOPMENT OF PROGRAMMATIC CHANGES, AND THE COST OF CURRICULUM DEVELOPMENT. THE DIVISION WORKS ALSO FACILITATES PROFESSIONAL DEVELOPMENT OF INSTRUCTIONAL PROCESSES UTILIZED IN THE INSTRUCTION OF THE CURRICULUM.

THIS BUDGET REPRESENTS AN EMPHASIS IN THE AREAS OF TEXTBOOK AND SUPPORT MATERIALS PURCHASE, PROFESSIONAL DEVELOPMENT, PROGRAM SUPPORT, AND CURRICULUM PUBLICATION. THE COST OF TEXTBOOKS, SUPPORT MATERIAL, AND SUPPORTING SOFTWARE CONTINUES TO INCREASE AS THE NEED FOR SUCH SUPPORT MATERIALS ALSO INCREASES.

CURRICULUM AND INSTRUCTION ALSO INCLUDES THE AREAS OF GUIDANCE AND COUNSELING SERVICES, THE STANDARDIZED TESTING PROGRAM, HEALTH SERVICES, THE VOLUNTARY INTERDISTRICT TRANSFER PROGRAM, DISCIPLINE, EDUCATIONAL PROGRAMS FOR THE HOMELESS AS OUTLINED IN THE STEWART B. MCKINNEY ACT, COORDINATION OF THE SAFE SCHOOLS ACT ENFORCEMENT, SECURITY, SUPERVISION OF ALTERNATIVE PROGRAMS, SOCIAL WORKERS, COORDINATION WITH DIVISION OF FAMILY SERVICES, AND FACILITATES CLAIMS FOR MEDICAID. THE ASSISTANT SUPERINTENDENT SUPERVISES THE DIRECTOR OF STUDENT SERVICES WHO COORDINATES SERVICES FOR STUDENTS WITH DISABILITIES, THE LEAD NURSE AND LEAD COUNSELOR FOR THE DISTRICT.

GUIDANCE AND COUNSELING SERVICES ARE DESIGNED TO ASSIST STUDENTS IN GAINING MAXIMUM BENEFIT FROM THEIR EDUCATIONAL PROGRAM THROUGH DEVELOPING AND SUPPORTING AN ACADEMIC PLAN WHICH IS CONSISTENT WITH THE STUDENT'S ABILITIES, APTITUDES, INTERESTS, NEEDS AND GOALS.

THE TESTING PROGRAM PROVIDES THE MEANS FOR DETERMINING WHETHER THE INSTRUCTIONAL PROGRAM IS MEETING ITS GOALS AND OBJECTIVES. TESTS FOR SPECIFIC KNOWLEDGE AND COMPREHENSION, NORM REFERENCED ACHIEVEMENT TESTS, TEACHER DEVELOPED TESTS, INTELLIGENCE, MENTAL ABILITY, AND APTITUDE TESTS ARE ADMINISTERED PERIODICALLY THROUGHOUT A STUDENT'S ACADEMIC CAREER. THE IMPLEMENTATION OF THE STATE MANDATED (MAP) MISSOURI ASSESSMENT PROGRAM 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.

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
SALARIES	933,700	842,087	923,325	881,725
BENEFITS	235,797	217,394	210,288	229,474
PURCHASED SERVICES	74,742	109,466	79,696	68,546
SUPPLIES	625,843	226,308	606,396	841,024
CAPITAL OUTLAY	61,358	136,143	2,228	0
TOTAL CURRICULUM AND INSTRUCTION	1,931,440	1,531,398	1,821,933	2,020,769

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OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
TITLE I					
	SALARIES	183,708	301,320	315,445	325,826
	BENEFITS	63,450	84,453	87,588	87,242
	PURCHASED SERVICES	19,865	1,587	9,859	9,859
	SUPPLIES	102	142	5,801	5,801
	TOTAL TITLE I	267,125	387,502	418,693	428,728
TITLE II (a & d)					
	SALARIES	96,218	121,269	132,033	136,391
	BENEFITS	28,851	28,772	35,493	35,422
	PURCHASED SERVICES	24,705	23,826	45,396	45,396
	SUPPLIES	0	0	0	0
	TOTAL TITLE V	149,774	173,867	212,922	217,209
OTHER FEDERAL PROGRAMS AND OTHER GRANTS					
	SALARIES	20,308	74,715	30,566	29,917
	BENEFITS	3,087	20,850	4,783	4,661
	PURCHASED SERVICES	12,451	13,061	13,750	12,750
	SUPPLIES	8,819	3,275	11,548	10,348
	CAPITAL OUTLAY	0	72,521	0	0
	TOTAL GRANTS	44,665	184,422	60,647	57,676

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OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
ACADEMIC CAMP					
SALARIES		3,990	3,642	4,938	4,938
BENEFITS		620	581	788	788
PURCHASED SERVICES		0	0	0	0
SUPPLIES		99	83	196	196
TOTAL ACADEMIC CAMP		4,709	4,306	5,922	5,922
FULL DAY KDG					
SALARIES		287,188	314,788	336,875	347,992
BENEFITS		89,531	95,460	100,379	99,649
TOTAL FULL DAY KDG		376,719	410,248	437,254	447,641
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		268,594	352,388	85,050	85,050
SUPPLIES		0	0	0	0
DIV YOUTH SERVICES	15,000				
MANAGEMENT SCHOOL	61,500				
ALT TO SUSPENSION	8,550				

CURRICULUM AND INSTRUCTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
INSTRUMENTAL MUSIC				
SALARIES	500,914	513,736	532,500	550,073
BENEFITS	167,250	172,695	178,228	176,028
PURCHASED SERVICES	42,922	34,919	40,724	38,000
SUPPLIES	23,211	36,120	22,500	26,500
CAPITAL OUTLAY	22,420	15,572	40,183	41,183
TOTAL INSTRUMENTAL MUSIC	756,717	773,042	814,135	831,784
GIFTED AND TALENTED PROGRAM				
SALARIES	478,049	495,097	554,574	572,874
BENEFITS	135,627	140,783	151,644	151,149
PURCHASED SERVICES	374	1,355	1,200	1,200
SUPPLIES	18,781	16,329	17,832	17,832
TOTAL GIFTED AND TALENTED PROGRAM	632,831	653,564	725,250	743,055
PEGS PROGRAM				
SALARIES	445,700	451,130	460,872	476,080
BENEFITS	134,913	138,861	144,340	143,574
PURCHASED SERVICES	16,366	13,437	17,604	17,604
SUPPLIES	31,823	31,552	1,633	7,933
CAPITAL OUTLAY	23,560	27,391	29,600	23,300
TOTAL PEGS PROGRAM	652,362	662,371	654,049	668,491
SUMMER SCHOOL				
SALARIES	115,432	85,689	90,636	90,723
BENEFITS	18,215	13,120	14,208	14,221
PURCHASED SERVICES	8,787	781	420	420
SUPPLIES	875	440	1,741	1,741
TOTAL SUMMER SCHOOL	143,309	100,030	107,005	107,105

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OPERATING FUND EXPENDITURES

SUPPORT SERVICES

CURRICULUM AND INSTRUCTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
MEDIA SERVICE CENTER				
SALARIES	36,125	27,802	29,027	29,985
BENEFITS	13,090	4,932	4,865	5,025
PURCHASED SERVICES	7,576	7,696	7,696	7,696
SUPPLIES	8,183	8,042	7,885	7,885
TOTAL MEDIA SERVICES	64,974	48,472	49,473	50,591
PROFESSIONAL DEVELOPMENT (a)				
SALARIES	2,270	31,296	56,860	56,860
BENEFITS	355	4,867	2,100	2,100
PURCHASED SERVICES	71,960	82,249	94,339	94,839
SUPPLIES	20,644	21,435	26,889	27,389
TOTAL MEDIA SERVICES	95,229	139,847	180,188	181,188

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

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, EMPLOYEE BENEFITS, 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 AND TUITION REIMBURSEMENT. THE BUDGET FOR INSTRUCTIONAL SUBSTITUTES IS INCLUDED WITH THE APPROPRIATE BUILDING.

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
SALARIES	301,497	284,944	269,546	278,440
BENEFITS-PERSONNEL	82,312	75,144	71,434	73,677
BENEFITS-EMPL ASSISTANCE	9,900	9,885	11,600	13,000
PURCHASED SERVICES - TUITION REIMB	59,319	78,042	83,800	80,000
SUPPLIES - LINDBERGH LEADERS/LINDBERGH U	-2,156	1,301	0	3,800
TOTAL PERSONNEL SERVICES	450,872	449,316	436,380	448,917
CSRP & CCRP				
SALARIES	389,997	478,477	551,937	497,841
BENEFITS	225,378	283,516	318,294	337,524
TOTAL CSRP/CCRP PLAN(S)	615,375	761,993	870,231	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.

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
OPERATION OF PLANT				
SALARIES	2,829,193	2,652,850	2,791,272	2,872,062
BENEFITS	879,505	907,405	985,640	1,028,030
PURCHASED SERVICES	1,047,754	1,098,271	925,600	938,600
SUPPLIES	1,966,712	1,959,169	1,897,737	1,898,237
CAPITAL OUTLAY *	498,561	654,356	1,457,000	405,630
TOTAL OPERATION OF PLANT	7,221,725	7,272,051	8,057,249	7,142,559

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

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
BOND ISSUES FOR CAPITAL IMPROVEMENTS				
PROP G	0	0	0	100,000
PROP R 2007	0	0	0	0
PROP R 2008	8,417,792	164,618	0	0
TOTAL BOND ISSUES FOR CAPITAL IMPROVEME	8,417,792	164,618	0	100,000
TECHNOLOGY				
SALARIES	543,725	579,182	645,571	678,444
BENEFITS	155,654	173,142	204,687	215,300
PURCHASED SERVICES	372,678	338,612	265,450	278,450
SUPPLIES	112,029	109,475	70,000	70,000
CAPITAL OUTLAY	615,900	776,534	776,749	748,434
TOTAL TECHNOLOGY	1,799,986	1,976,945	1,962,457	1,990,628

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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.

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
BUSINESS SERVICES				
SALARIES	586,936	609,521	616,127	647,613
BENEFITS-BUSINESS OFFICE	162,429	170,059	182,183	189,682
BENEFITS-DISTRICT (RESERVE & WORK COMP)	177,715	169,937	205,701	234,897
DISTRICT PROPERTY, LIABILITY AND EQUIP INS.	422,268	479,567	490,100	490,100
PURCHASED SERVICES	706,799	645,712	823,389	932,130
SUPPLIES	22,599	129,033	71,102	117,502
BOND REFUNDING/ISSUE COSTS	51,386	38,714	0	0
CAPITAL OUTLAY	82,791	92,736	199,435	255,000
TOTAL BUSINESS/CENTRAL SERVICES	2,212,923	2,335,279	2,588,037	2,866,924
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,597,806	1,633,586	1,775,764	1,925,764
TOTAL PUPIL TRANSPORTATION	1,597,806	1,633,586	1,775,764	1,925,764
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	1,991,996	2,088,035	2,050,946	2,149,500
OTHER PURCHASED SERVICES	24,578	21,241	10,000	21,700
SUPPLIES	10,824	17,666	19,535	14,535
CAPITAL OUTLAY	41,708	25,549	6,700	0
TOTAL FOOD SERVICE	2,069,106	2,152,491	2,087,181	2,185,735

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	29,637,084	33,073,903	1,331,325	64,042,312
REVENUE AND BALANCE	48,848,565	33,073,903	5,650,855	87,573,323
EXPENDITURES	24,065,161	35,687,010	2,642,938	62,395,109
TRANSFER OF FUNDS	(2,613,107)	2,613,107		0
PROJECTED BALANCE 6/30/14	22,170,297	0	3,007,917	25,178,214
		2014-15		
BALANCE 7/1/14	22,170,297	0	3,007,917	25,178,214
REVENUE	29,986,538	32,838,203	1,330,125	64,154,866
REVENUE AND BALANCE	52,156,835	32,838,203	4,338,042	89,333,080
EXPENDITURES	25,277,321	37,183,260	1,617,257	64,077,838
TRANSFER OF FUNDS	(4,345,057)	4,345,057		0
PROJECTED BALANCE 6/30/15	22,534,457	0	2,720,785	25,255,242

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Debt Service
Fund

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,195,699,690

SOURCE	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 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	5,475,000	7,905,500
	DELINQUENT TAX	47,402	38,303	50,000	50,000
	SURCHARGE TAX	227,656	226,775	225,000	225,000
	INTANGIBLE TAX	3,505	4,091	4,200	4,200
	INTEREST - BANKING/OTHER	176,024	176,024	163,000	163,000
	INTEREST - INVESTMENTS	30,828	129,281	1,392,029	5,000
	INTEREST - DELINQUENT TAXES	1,560	266	0	0
	TOTAL LOCAL SOURCES	6,007,328	6,216,512	7,309,229	8,352,700
COUNTY	UTILITY TAXES	155,713	137,712	125,000	135,000
	OTHER COUNTY (SAFECO)	0	30	0	0
	TOTAL COUNTY SOURCES	155,713	137,742	125,000	135,000
OTHER	REFUNDING BONDS	9,070,000	3,585,000	32,060,000	0
		15,233,041	9,939,254	39,494,229	8,487,700

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
PRINCIPAL	11,510,000	6,510,000	34,945,000	4,220,000
INTEREST & FEES	3,374,144	2,963,854	4,235,700	3,003,750
TOTAL EXPENDITURES	14,884,144	9,473,854	39,180,700	7,223,750

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		$39,494,229
REVENUE AND BALANCE		$45,615,488
EXPENDITURES		$39,180,700
PROJECTED BALANCE 6-30-14		$6,434,788
	2014-15	
BALANCE 7-1-14		$6,434,788
REVENUE		$8,487,700
REVENUE AND BALANCE		$14,922,488
EXPENDITURES		$7,223,750
PROJECTED BALANCE 6-30-15		$7,698,738

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Related Programs

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
HIGH SCHOOL ACTIVITIES				
REVENUE	701,398	715,307	740,000	740,000
EXPENDITURES	650,292	739,560	740,000	740,000
BALANCE @ JUNE 30	336,242	311,989	311,989	311,989
MIDDLE SCHOOL ACTIVITIES				
REVENUE	278,858	246,043	300,000	300,000
EXPENDITURES	278,012	277,490	300,000	300,000
BALANCE @ JUNE 30	135,871	104,424	104,424	104,424
ELEMENTARY ACTIVITIES				
REVENUE	193,288	155,909	200,000	200,000
EXPENDITURES	186,678	149,064	200,000	200,000
BALANCE @ JUNE 30	61,442	68,287	68,287	68,287
FOOD SERVICE				
REVENUE	2,010,053	2,029,922	2,050,946	2,194,500
EXPENDITURES	1,991,996	2,088,035	2,050,946	2,149,500
(COST)/RETURN TO DISTRICT*	18,057	(58,113)	0	45,000

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

ECE **				
REVENUE	2,479,077	2,559,796	2,836,000	2,920,000
EXPENDITURES	2,272,838	2,364,291	2,564,615	2,627,919
(COST)/RETURN TO DISTRICT	206,239	195,505	271,385	292,081

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

Adopted Budget

2014-2015

June 10, 2014

Board Designated
Capital Projects

Adopted Budget
June 10, 2014
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15
REVENUE				
SALE OF PROPERTY	0	0	0	0
INTERESTE EARNED	1,230	951	1,200	0
TOTAL REVENUE	1,230	951	1,200	0
EXPENDITURES				
PROPERTY PURCHASES	0	265,408	299,500	0
OTHER EXPENDITURES	0	0	218,200	0
TOTAL EXPENDITURES	0	265,408	517,700	0
BALANCE BEGINNING OF YEAR	780,272	781,502	517,045	545
BALANCE END OF YEAR	781,502	517,045	545	545