Lindbergh Schools

2013-2014
Revised Budget
&
Related Data

December 10, 2013

Revised Budget
December 10, 2013

TABLE OF CONTENTS

BUDGET MESSAGE
June 11, 2013

The 2013-14 operating funds budget adheres to the Board of Education's traditional financial goal of adopting a balanced budget. After several years of experiencing revenue decreases totaling $18 million and budget expenditure reductions totaling over $6 million, fund balances were drawn down to bridge the revenue/expenditure gap. In 2010, district residents approved a $0.65 operating levy increase. This levy resulted in increased revenues in 2011-12 of just over $8 million. While the new levy was significant for the district, it is important to recognize that this increased revenue merely restored the district to the 2007-08 revenue level. Without the additional funds, approximately 80 staff positions would have been eliminated, greatly affecting programs and services available to our students.

In March of 2013, the district was notified that the bi-annual property re-assessment resulted in a decline of values of approximately 5%. Taking all current economic factors and indicators into account, this decrease in home and business values was unexpected. We are also facing the reality of needing to improve employee salaries in order to recruit and retain the best staff possible for the district. As a result, in order to produce a balanced budget and provide modest salary increases, additional budget reductions to non-salary accounts were necessary so that we could shift those funds to salary and accompanying benefits accounts. This budget also assumes that the district will roll up its tax rate in September to generate the same level of revenue received in 2012-13, as is allowable by the Hancock Amendment to the Missouri Constitution.

Revenues for 2013-14 are projected at $61,581,211 which is an increase of $218,553 (.36%) from the final 2012-13 budget. Economic reports and forecasts from a variety of local, state and federal sources were used to formulate these projections. The primary reason for this increase is a rise in sales tax revenue and a small increase in state funding from its higher revenues. The one re-occurring reduction is the decrease in Voluntary Interdistrict Choice Corporation (VICC) revenue as a result of the district's exit from the desegregation program. The 2013-14 budget contains $395,918 in VICC revenue. It is important to note that this amount will be less than $25,000 by 2016-17, when we will have three or fewer VICC students in the district as upper classmen at LHS.

Overall expenditures for 2013-14 are projected at $61,576,532, an increase of $99,563 from the final 2012-13 budget. These expenditures include the board-approved salary schedule reflecting a 2.0% increase to staff pay schedules and administrators' salaries for the 2013-14 year. Health insurance benefits are budgeted for a 2% increase in January 2014. In order to accommodate the increased salary and benefit costs, further reductions in other areas were required. A majority of these reductions are from district business services accounts ($387,500), as well as a 1.25% decrease from all other non-salary accounts ($95,307). The final 2013-14 budget reflects a surplus of $4,679.

The Debt Service Fund (not included in the above narrative) is projected to operate at a surplus of $588,650. This is part of a planned debt service model incorporating all of the existing debt and 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. The Lindbergh School District 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 bonds principal and interest.

Revised Budget

2013-2014

December 10, 2013

Operating
Fund

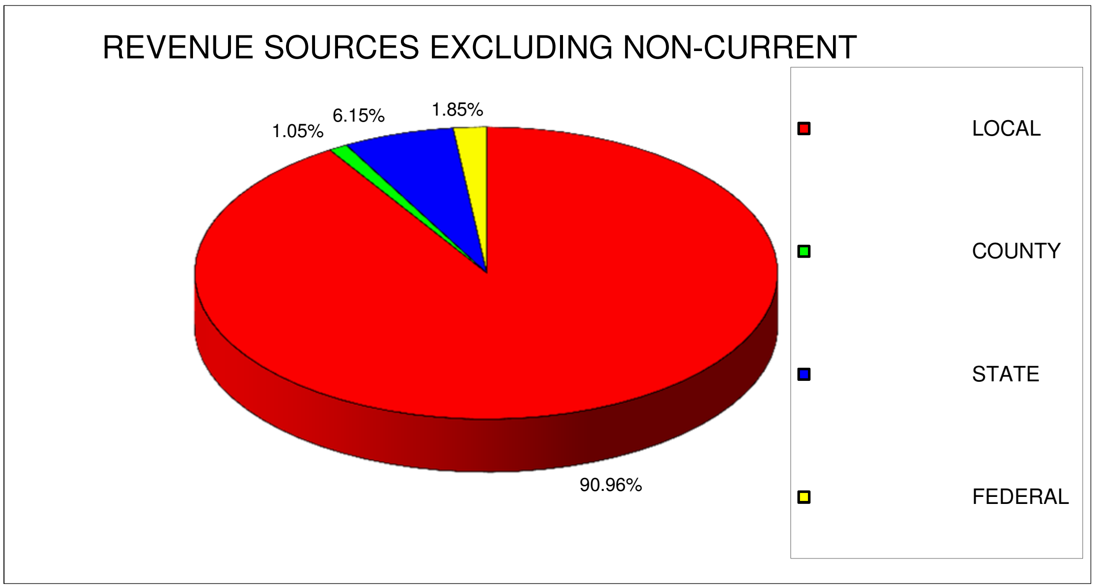
REVENUE SUMMARY

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING FUND REVENUES

SOURCES		
LOCAL	$58,195,828	90.96%
COUNTY	670,300	1.05%
STATE	3,933,350	6.15%
FEDERAL	1,180,627	1.85%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	63,980,105	100.00%



DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	INCREASE / DECREASE 12-13 / 13-14
LOCAL	47,754,116	56,274,534	55,480,786	58,195,828	4.89%
COUNTY	535,548	897,369	773,877	670,300	-13.38%
STATE	3,521,245	3,962,442	3,913,974	3,933,350	0.50%
FEDERAL	1,447,768	1,157,663	1,313,241	1,180,627	-10.10%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	53,258,677	62,292,008	61,481,878	63,980,105	4.06%
NON-CURRENT REVENUE	28,342	7,338	9,284	79,750	759.00%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	53,287,019	62,299,346	61,491,162	64,059,855	4.18%

REVENUE ANALYSIS

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,193,275,490

SOURCE	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	33,413,256	41,915,142	41,327,719	43,496,250
	DELINQUENT TAX	615,842	357,726	289,423	400,700
	M & M SURCHARGE TAX	1,842,378	1,731,191	1,662,233	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	36,761	71,439	29,971	31,000
	SALES TAX (PROP C)	3,909,195	4,267,481	4,390,050	4,585,000
	TUITION - PATRONS	58,577	51,357	48,560	30,117
	TUITION - ECE	2,135,109	2,450,267	2,522,954	2,807,000
	TUITION - FULL DAY KINDERGARTEN	532,227	489,366	584,820	619,500
	TUITION - PEGS	428,480	606,899	564,300	319,200
	TUITION - SUMMER SCHOOL	3,625	600	2,100	500
	INTEREST - SAVINGS	9,338	25,003	29,225	26,675
	INTEREST - INVESTMENTS	478,886	15,904	18,529	17,275
	INTEREST - TAXES	1,578	11,868	1,951	0
	ATHLETICS	51,716	41,629	34,254	48,900
	RENTALS	113,846	138,445	123,991	129,000
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	7,700	6,675	8,091	7,500
	FOOD SERVICE	1,377,833	1,492,969	1,442,245	1,475,086
	OTHER	1,552,834	1,770,587	1,679,908	1,753,320
	VICC	1,110,815	755,866	646,342	494,685
	TOTAL LOCAL SOURCES	47,754,116	56,274,534	55,480,786	58,195,828
COUNTY	FINES, FORFEITURES	68,709	73,407	70,342	70,300
	UTILITY TAXES	466,839	823,962	703,307	600,000
	OTHER COUNTY (COUNTY STOCK)	0	0	228	0
	TOTAL COUNTY SOURCES	535,548	897,369	773,877	670,300

REVISED BUDGET 2013-2014
DECEMBER 10, 2013
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,193,275,490

SOURCE	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
STATE	BASIC FORMULA & CLASSROOM TRUST	2,772,125	3,143,919	3,130,447	3,171,000
	TRANSPORTATION	345,547	354,973	308,783	309,300
	VOCATIONAL	4,234	1,350	2,863	1,000
	GRANTS	0	0	50,542	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	278,891	332,320	286,533	313,750
	OTHER	120,448	129,880	134,806	138,300
	TOTAL STATE SOURCES	3,521,245	3,962,442	3,913,974	3,933,350
FEDERAL	MEDICAID	23,803	35,531	20,743	25,000
	ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	404,969	74,838	0	0
	TITLE I	308,044	351,233	412,499	402,563
	TITLE V	0	0	0	0
	TITLE III	34,057	34,639	84,225	34,815
	TITLE IV DRUG FREE PROGRAM	598	0	0	0
	TITLE II	159,948	153,176	174,940	150,389
	FOOD SERVICE	479,842	508,066	574,948	567,860
	OTHER	36,507	180	45,886	0
	TOTAL FEDERAL SOURCES	1,447,768	1,157,663	1,313,241	1,180,627
NON CURRENT					
	PROP R	0	0	0	0
	TUITION UNACREDITED DISTRICTS	0	0	0	64,750
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	28,342	7,338	9,284	15,000
	TOTAL NON-CURRENT REVENUE	28,342	7,338	9,284	79,750
TOTAL OPERATING REVENUE		53,287,019	62,299,346	61,491,162	64,059,855

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,193,275,490

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	2,807,000	0	0	2,807,000
	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	5,100	1,575	26,675
	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
	LEASE -ECE	74,120	0	0	74,120
	DRIVER EDUCATION	7,500	0	0	7,500
	FOOD SERVICE	1,475,086	0	0	1,475,086
	OTHER	1,735,700	17,620	0	1,753,320
	VICC	0	494,685	0	494,685
	TOTAL LOCAL SOURCES	26,811,565	31,381,688	2,575	58,195,828
COUNTY	FINES, FORFEITURES	0	70,300	0	70,300
	UTILITY TAXES	220,500	379,500	0	600,000
	OTHER COUNTY (COUNTY STOCK)	0	0	0	0
	TOTAL COUNTY SOURCES	220,500	449,800	0	670,300

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,193,275,490

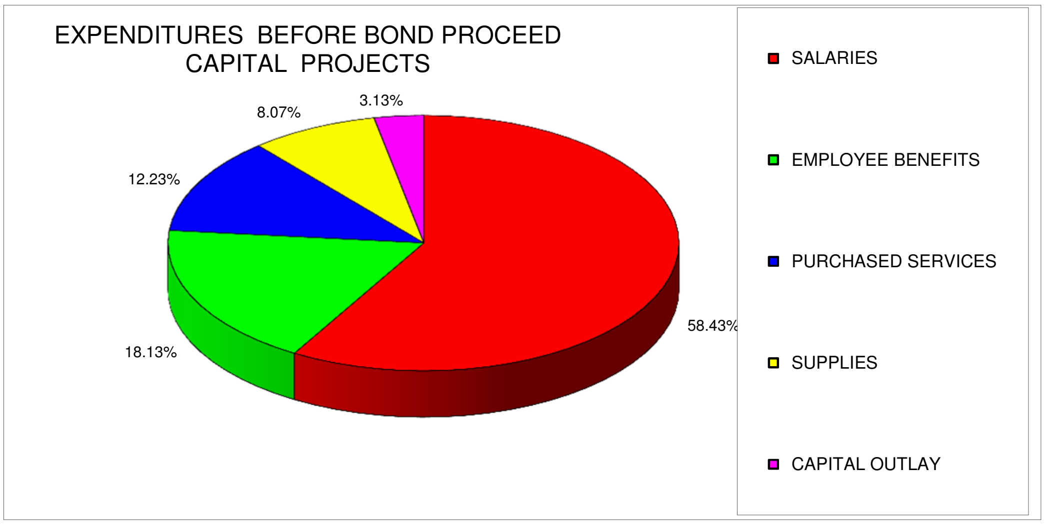
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.5000	2.2579	0.0000	3.7579
	ADJUSTED LEVY	1.5000	2.2579	0.0000	3.7579
STATE	BASIC FORMULA & CLASSROOM TRUST	0	2,171,000	1,000,000	3,171,000
	TRANSPORTATION	309,300	0	0	309,300
	VOCATIONAL	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	375,935	2,243,665	1,313,750	3,933,350
FEDERAL	MEDICAID	25,000	0	0	25,000
	TITLE I	402,563	0	0	402,563
	TITLE V	0	0	0	0
	TITLE III	34,815	0	0	34,815
	TITLE IV DRUG FREE PROGRAM	0	0	0	0
	TITLE II	150,389	0	0	150,389
	FOOD SERVICE	567,860	0	0	567,860
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,180,627	0	0	1,180,627
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		28,588,627	34,139,903	1,331,325	64,059,855

EXPENDITURE SUMMARY

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

SALARIES	36,227,910	58.43%
EMPLOYEE BENEFITS	11,240,327	18.13%
PURCHASED SERVICES	7,584,528	12.23%
SUPPLIES	5,004,739	8.07%
CAPITAL OUTLAY	1,940,599	3.13%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$61,998,103	99.99%



DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	% INCR/DECR 12-13 / 13-14
SALARIES	32,705,087	34,442,637	35,055,927	36,227,910	3.34%
BENEFITS	9,826,268	10,241,935	10,613,224	11,240,327	5.91%
PURCHASED SERVICES	6,824,144	7,679,160	8,092,675	7,584,528	-6.28%
SUPPLIES	3,685,084	4,393,144	3,957,860	5,004,739	26.45%
BOND ISSUE/REFUNDING COSTS	44,221	51,386	38,714	0	-100.00%
CAPITAL OUTLAY	1,997,035	1,495,727	1,913,636	1,940,599	1.41%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$55,081,839	$58,303,989	$59,672,036	$61,998,103	3.90%
BOND PROCEED CAPITAL PROJECTS	19,321,230	8,417,792	164,618	0	
TOTAL OPERATING EXPENDITURES	$74,403,069	$66,721,781	$59,836,654	$61,998,103	

EXPENDITURE ANALYSIS

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
PARENTS AS TEACHERS:				
SALARIES	127,760	135,658	138,390	138,276
BENEFITS	39,999	20,419	24,838	20,764
PURCHASED SERVICES	3,918	3,592	3,443	4,261
SUPPLIES	2,106	567	869	1,250
CAPITAL OUTLAY	0	0	0	0
TOTAL PARENTS AS TEACHERS	173,783	160,236	167,540	164,551
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,366,273	1,499,349	1,546,014	1,696,932
BENEFITS	427,345	455,114	481,995	535,016
PURCHASED SERVICES	202,345	231,435	275,456	281,194
SUPPLIES	23,252	43,880	31,147	27,473
CAPITAL OUTLAY	0	43,060	29,679	0
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,019,215	2,272,838	2,364,291	2,540,615
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	0	1,632	0
BENEFITS	0	0	125	0
PURCHASED SERVICES	966	1,390	2,159	0
SUPPLIES	4,343	9,016	5,110	15,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	5,309	10,406	9,026	15,000

EXPENDITURE ANALYSIS

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
SALARIES	10,090,565	10,100,420	10,282,253	10,718,691
BENEFITS	2,945,690	2,985,348	3,057,194	3,231,740
PURCHASED SERVICES	20,944	17,166	14,293	17,272
SUPPLIES	213,923	227,048	219,272	266,791
CAPITAL OUTLAY	2,151	4,324	7,683	2,000
TOTAL ELEMENTARY SCHOOL INSTRUCTION	13,273,273	13,334,306	13,580,695	14,236,494

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
SALARIES	5,047,754	5,846,037	5,894,960	5,923,206
BENEFITS	1,399,024	1,630,709	1,681,716	1,766,469
PURCHASED SERVICES	4,902	2,787	8,005	14,900
SUPPLIES	93,905	104,099	110,419	132,071
CAPITAL OUTLAY	0	30,420	36,567	500
TOTAL MIDDLE SCHOOL INSTRUCTION	6,545,585	7,614,052	7,731,667	7,837,146

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
SALARIES	7,494,319	7,637,718	7,778,909	7,895,810
BENEFITS	2,185,116	2,259,332	2,327,328	2,409,072
PURCHASED SERVICES	53,812	69,537	73,823	64,208
SUPPLIES	233,577	243,821	245,842	274,444
CAPITAL OUTLAY	38,298	51,107	30,014	26,210
TOTAL HIGH SCHOOL INSTRUCTION	10,005,122	10,261,515	10,455,916	10,669,744

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

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.

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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
DISTRICT ACTIVITY PROGRAM				
SALARIES	224,681	254,859	278,232	281,502
BENEFITS	42,154	62,547	72,035	77,006
PURCHASED SERVICES	23,271	33,236	33,706	29,579
SUPPLIES	77,987	75,887	52,961	44,508
CAPITAL OUTLAY	1,088	10,693	2,195	0
	369,181	437,222	439,129	432,595
HS ATHLETIC PROGRAM				
SALARIES	412,832	441,181	458,572	515,545
BENEFITS	69,592	79,731	84,805	97,911
PURCHASED SERVICES	174,159	180,142	180,988	145,887
SUPPLIES	42,335	44,141	34,773	69,638
CAPITAL OUTLAY	0	0	0	0
	698,918	745,195	759,138	828,981
STUDENT & STAFF ACTIVITIES				
SALARIES	304,211	306,163	318,503	235,603
BENEFITS	53,239	48,206	49,762	37,577
PURCHASED SERVICES	114,185	305,283	441,387	70,148
SUPPLIES	862,857	785,748	684,149	1,199,760
CAPITAL OUTLAY	0	9,825	6,696	10,000
	1,334,492	1,455,225	1,500,497	1,553,088

REVISED BUDGET 2013-2014
DECEMBER 10, 2013

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 COMMUNITY RELATIONS 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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
SALARIES	435,933	466,302	490,917	504,661
BENEFITS	141,090	116,850	121,570	125,409
PURCHASED SERVICES	31,938	63,052	35,584	46,892
SUPPLIES	22,338	10,549	12,948	19,366
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	631,299	656,753	661,019	696,328

REVISED BUDGET 2013-2014
DECEMBER 10, 2013
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, 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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
SALARIES	836,829	933,700	842,087	923,505
BENEFITS	215,968	235,797	217,394	210,288
PURCHASED SERVICES	76,154	74,742	109,466	79,696
SUPPLIES	262,019	625,843	226,308	607,396
CAPITAL OUTLAY	179,151	61,358	136,143	2,228
TOTAL CURRICULUM AND INSTRUCTION	1,570,121	1,931,440	1,531,398	1,823,113

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
TITLE I					
	SALARIES	101,335	183,708	301,320	290,845
	BENEFITS	36,338	63,450	84,453	83,708
	PURCHASED SERVICES	27,250	19,865	1,587	9,859
	SUPPLIES	149	102	142	6,801
	TOTAL TITLE I	165,072	267,125	387,502	391,213
TITLE II (a & d)					
	SALARIES	99,419	96,218	121,269	132,033
	BENEFITS	40,637	28,851	28,772	35,493
	PURCHASED SERVICES	19,635	24,705	23,826	42,837
	SUPPLIES	140	0	0	0
	TOTAL TITLE V	159,831	149,774	173,867	210,363
OTHER FEDERAL PROGRAMS AND OTHER GRANTS					
	SALARIES	84,648	20,308	74,715	30,566
	BENEFITS	21,220	3,087	20,850	4,783
	PURCHASED SERVICES	10,879	12,451	13,061	12,750
	SUPPLIES	8,538	8,819	3,275	3,936
	CAPITAL OUTLAY	0	0	72,521	0
	TOTAL GRANTS	125,285	44,665	184,422	52,035
TITLE IV - DRUG FREE SCHOOLS					
	SALARIES	0	0	0	0
	BENEFITS	0	0	0	0
	PURCHASED SERVICES	375	0	0	0
	SUPPLIES	0	0	0	0
	TOTAL DRUG FREE PROGRAM	375	0	0	0

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
ACADEMIC CAMP					
SALARIES		3,203	3,990	3,642	4,938
BENEFITS		493	620	581	788
PURCHASED SERVICES		0	0	0	0
SUPPLIES		300	99	83	196
TOTAL ACADEMIC CAMP		3,996	4,709	4,306	5,922
FULL DAY KDG					
SALARIES		285,754	287,188	314,788	336,875
BENEFITS		85,812	89,531	95,460	100,379
TOTAL FULL DAY KDG		371,566	376,719	410,248	437,254
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		170,551	268,594	352,388	85,050
SUPPLIES		96	0	0	0
DIV YOUTH SERVICES	15,000				
MANAGEMENT SCHOOL	61,500				
ALT TO SUSPENSION	8,550				

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
INSTRUMENTAL MUSIC				
SALARIES	383,714	500,914	513,736	532,500
BENEFITS	125,737	167,250	172,695	178,228
PURCHASED SERVICES	27,564	42,922	34,919	42,000
SUPPLIES	19,495	23,211	36,120	21,500
CAPITAL OUTLAY	16,016	22,420	15,572	40,183
TOTAL INSTRUMENTAL MUSIC	572,526	756,717	773,042	814,411
GIFTED AND TALENTED PROGRAM				
SALARIES	469,705	478,049	495,097	554,574
BENEFITS	122,614	135,627	140,783	151,644
PURCHASED SERVICES	1,433	374	1,355	1,200
SUPPLIES	17,886	18,781	16,329	17,832
TOTAL GIFTED AND TALENTED PROGRAM	611,638	632,831	653,564	725,250
PEGS PROGRAM				
SALARIES	448,569	445,700	451,130	460,872
BENEFITS	124,104	134,913	138,861	144,340
PURCHASED SERVICES	10,249	16,366	13,437	19,604
SUPPLIES	29,510	31,823	31,552	37,133
CAPITAL OUTLAY	27,188	23,560	27,391	17,100
TOTAL PEGS PROGRAM	639,620	652,362	662,371	679,049
SUMMER SCHOOL				
SALARIES	116,964	115,432	85,689	90,636
BENEFITS	18,583	18,215	13,120	14,208
PURCHASED SERVICES	281	8,787	781	420
SUPPLIES	730	875	440	1,741
TOTAL SUMMER SCHOOL	136,558	143,309	100,030	107,005

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

	ACTUAL	ACTUAL	ACTUAL	REVISED
CURRICULUM AND INSTRUCTION	10-11	11-12	12-13	13-14
MEDIA SERVICE CENTER				
SALARIES	33,614	36,125	27,802	29,027
BENEFITS	12,356	13,090	4,932	4,865
PURCHASED SERVICES	7,576	7,576	7,696	7,696
SUPPLIES	8,191	8,183	8,042	7,885
TOTAL MEDIA SERVICES	61,737	64,974	48,472	49,473
PROFESSIONAL DEVELOPMENT (a)				
SALARIES	16,962	2,270	31,296	56,860
BENEFITS	2,541	355	4,867	2,100
PURCHASED SERVICES	71,123	71,960	82,249	93,339
SUPPLIES	6,025	20,644	21,435	26,889
TOTAL MEDIA SERVICES	96,651	95,229	139,847	179,188

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

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

OPERATING FUND EXPENDITURES

PERSONNEL SERVICES

SUPPORT SERVICES

THE PERSONNEL SERVICES DEPARTMENT IS RESPONSIBLE FOR THE FOLLOWING: ALL MATTERS RELATED TO HUMAN RESOURCES, INCLUDING, BUT NOT LIMITED TO, SALARY AND 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 OFFICE SUBSTITUTES AND DIVISION EXPENSES. THE BUDGET FOR INSTRUCTIONAL SUBSTITUTES IS INCLUDED WITH THE APPROPRIATE BUILDING.

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
SALARIES	291,950	301,497	284,944	269,546
BENEFITS-PERSONNEL	86,768	92,212	85,029	83,034
PURCHASED SERVICES	91,719	59,319	78,042	83,800
SUPPLIES	0	-2,156	1,301	0
TOTAL PERSONNEL SERVICES	470,437	450,872	449,316	436,380
CSRP & CCRP				
SALARIES	288,030	389,997	478,477	551,937
BENEFITS	142,212	225,378	283,516	332,294
TOTAL CSRP/CCRP PLAN(S)	430,242	615,375	761,993	884,231

REVISED BUDGET 2013-2014

DECEMBER 10, 2013

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 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
OPERATION OF PLANT				
SALARIES	2,581,658	2,829,193	2,652,850	2,791,272
BENEFITS	819,229	879,505	907,405	985,640
PURCHASED SERVICES	723,990	1,047,754	1,098,271	916,567
SUPPLIES	1,657,720	1,966,712	1,959,169	2,047,492
CAPITAL OUTLAY *	455,239	498,561	654,356	997,594
TOTAL OPERATION OF PLANT	6,237,836	7,221,725	7,272,051	7,738,565

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

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
BOND ISSUES FOR CAPITAL IMPROVEMENTS				
PROP 4	0	0	0	0
PROP R 2007	0	0	0	0
PROP R 2008	19,321,230	8,417,792	164,618	0
TOTAL BOND ISSUES FOR CAPITAL IMPROVEME	19,321,230	8,417,792	164,618	0
TECHNOLOGY				
SALARIES	544,018	543,725	579,182	645,571
BENEFITS	164,114	155,654	173,142	204,687
PURCHASED SERVICES	423,042	372,678	338,612	253,250
SUPPLIES	18,154	112,029	109,475	85,000
CAPITAL OUTLAY	685,595	615,900	776,534	661,749
TOTAL TECHNOLOGY	1,834,923	1,799,986	1,976,945	1,850,257

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REVISED BUDGET 2013-2014
DECEMBER 10, 2013
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, SECURITY, FOOD SERVICES, PUPIL TRANSPORTATION AND COPY CENTER.

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
BUSINESS SERVICES				
SALARIES	614,387	586,936	609,521	616,127
BENEFITS-BUSINESS OFFICE	164,414	162,429	170,059	182,183
BENEFITS-DISTRICT (RESERVE & WORK COMF	339,879	177,715	169,937	220,701
DISTRICT PROPERTY, LIABILITY AND EQUIP IN	275,380	422,268	479,567	475,100
PURCHASED SERVICES	553,576	706,799	645,712	950,309
SUPPLIES	54,577	22,599	129,033	71,102
BOND REFUNDING/ISSUE COSTS	44,221	51,386	38,714	0
CAPITAL OUTLAY	587,246	82,791	92,736	176,335
TOTAL BUSINESS/CENTRAL SERVICES	2,633,680	2,212,923	2,335,279	2,691,857
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,747,535	1,597,806	1,633,586	1,775,764
TOTAL PUPIL TRANSPORTATION	1,747,535	1,597,806	1,633,586	1,775,764
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	1,940,066	1,991,996	2,088,035	2,050,946
OTHER PURCHASED SERVICES	15,326	24,578	21,241	10,000
SUPPLIES	24,931	10,824	17,666	19,535
CAPITAL OUTLAY	5,063	41,708	25,549	6,700
TOTAL FOOD SERVICE	1,985,386	2,069,106	2,152,491	2,087,181

OPERATING FUND BALANCES
REVISED BUDGET 2013-2014
DECEMBER 10, 2013

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2010-11		
BALANCE 7/1/10	18,739,694	0	28,675,296	47,414,990
REVENUE	22,982,191	27,286,868	3,017,960	53,287,019
REVENUE AND BALANCE	41,721,885	27,286,868	31,693,256	100,702,009
EXPENDITURES	20,796,082	32,288,725	21,318,265	74,403,072
TRANSFER OF FUNDS	(5,001,857)	5,001,857		0
BALANCE 6/30/11	15,923,946	0	10,374,991	26,298,937
		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	28,588,627	34,139,903	1,331,325	64,059,855
REVENUE AND BALANCE	47,800,108	34,139,903	5,650,855	87,590,866
EXPENDITURES	24,407,542	35,649,962	1,940,599	61,998,103
TRANSFER OF FUNDS	(1,510,059)	1,510,059		0
PROJECTED BALANCE 6/30/14	21,882,507	0	3,710,256	25,592,763

Revised Budget

2013-2014

December 10, 2013

Debt Service
Fund

REVISED BUDGET 2013-2014
DECEMBER 10, 2013

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,193,275,490

SOURCE	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
	UNADJUSTED TAX RATE	0.38	0.485	0.495	0.473
	ADJUSTED TAX RATE	0.38	0.485	0.495	0.473
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	4,481,857	5,520,353	5,641,772	5,475,000
	DELINQUENT TAX	83,120	47,402	38,303	50,000
	SURCHARGE TAX	247,202	227,656	226,775	225,000
	INTANGIBLE TAX	4,931	3,505	4,091	4,200
	INTEREST - BANKING/OTHER	167,587	176,024	176,024	163,000
	INTEREST - INVESTMENTS	46,455	30,828	129,281	5,000
	INTEREST - DELINQUENT TAXES	212	1,560	266	0
	TOTAL LOCAL SOURCES	5,031,364	6,007,328	6,216,512	5,922,200
COUNTY	UTILITY TAXES	75,263	155,713	137,712	125,000
	OTHER COUNTY (SAFECO)	0	0	30	0
	TOTAL COUNTY SOURCES	75,263	155,713	137,742	125,000
OTHER	REFUNDING BONDS	6,055,000	9,070,000	3,585,000	0
		11,161,627	15,233,041	9,939,254	6,047,200

REVISED BUDGET 2013-2014
DECEMBER 10, 2013

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
PRINCIPAL	8,470,000	11,510,000	6,510,000	2,945,000
INTEREST & FEES	3,466,399	3,374,144	2,963,854	2,668,750
TOTAL EXPENDITURES	11,936,399	14,884,144	9,473,854	5,613,750

Note: 2010-11 Principal includes bond refunding of $5,985,000.00.
Note: 20011-12 Principal includes bond refunding of $8,905,000.
Note: 20012-13 Principal includes bond refunding of approx. $3,655,000.

DEBT SERVICE FUND BALANCES

REVISED BUDGET 2013-2014
DECEMBER 10, 2013

2010-11	
BALANCE 7-1-10	$6,081,734
REVENUE	$11,161,627
REVENUE AND BALANCE	$17,243,361
EXPENDITURES	$11,936,399
BALANCE 6-30-11	$5,306,962
2011-12	
BALANCE 7-1-11	$5,306,962
REVENUE	$15,233,041
REVENUE AND BALANCE	$20,540,003
EXPENDITURES	$14,884,144
PROJECTED 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
PROJECTED BALANCE 6-30-13	$6,121,259
2013-14	
BALANCE 7-1-13	$6,121,259
REVENUE	$6,047,200
REVENUE AND BALANCE	$12,168,459
EXPENDITURES	$5,613,750
PROJECTED BALANCE 6-30-14	$6,554,709

Revised Budget

2013-2014

December 10, 2013

Related
Programs

REVISED BUDGET 2013-2014
DECEMBER 10, 2013

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
HIGH SCHOOL ACTIVITIES				
REVENUE	656,756	701,398	715,307	740,000
EXPENDITURES	641,252	650,292	739,560	740,000
BALANCE @ JUNE 30	274,115	325,221	300,968	300,968
MIDDLE SCHOOL ACTIVITIES				
REVENUE	256,157	278,858	246,043	300,000
EXPENDITURES	234,942	278,012	277,490	300,000
BALANCE @ JUNE 30	111,222	112,068	80,621	80,621
ELEMENTARY ACTIVITIES				
REVENUE	128,905	193,288	155,909	200,000
EXPENDITURES	130,752	186,678	149,064	200,000
BALANCE @ JUNE 30	339,483	346,093	352,938	352,938
FOOD SERVICE				
REVENUE	1,865,770	2,010,053	2,029,922	2,050,946
EXPENDITURES	1,940,066	1,991,996	2,088,035	2,050,946
(COST)/RETURN TO DISTRICT*	(74,296)	18,057	(58,113)	0

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

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
ECE **				
REVENUE	2,135,109	2,479,077	2,559,796	2,836,000
EXPENDITURES	2,019,215	2,272,838	2,364,291	2,540,615
(COST)/RETURN TO DISTRICT	115,894	206,239	195,505	295,385
BALANCE @ JUNE 30	379,522	585,761	781,266	1,076,651

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

Revised Budget

2013-2014

December 10, 2013

Board Designated
Capital Projects

REVISED BUDGET 2013-2014
DECEMBER 10, 2013
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14
REVENUE				
SALE OF PROPERTY	0	0	0	0
INTERESTE EARNED	1,758	1,230	951	1,200
TOTAL REVENUE	1,758	1,230	951	1,200
EXPENDITURES				
PROPERTY PURCHASES	0	0	0	0
OTHER EXPENDITURES	400	0	265,408	517,700
TOTAL EXPENDITURES	400	0	265,408	517,700
BALANCE BEGINNING OF YEAR	778,914	780,272	781,502	517,045
BALANCE END OF YEAR	780,272	781,502	517,045	545