Lindbergh Schools

2013-2014
Adopted Budget
&
Related Data

June 11, 2013

Adopted Budget
June 11, 2013

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BUDGET MESSAGE

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.

Adopted Budget

2013-2014

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Operating Fund

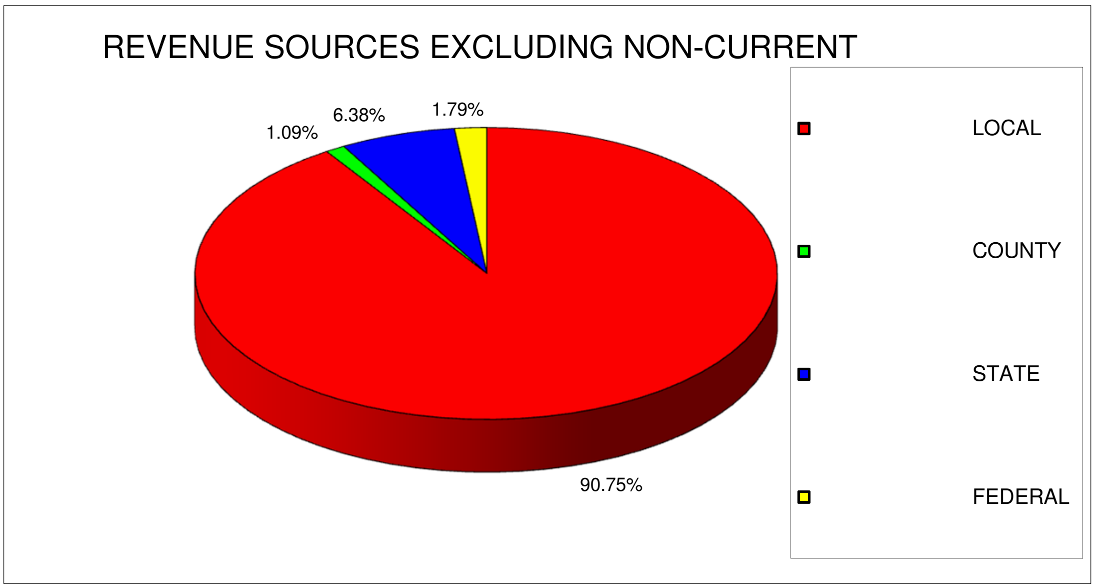
REVENUE SUMMARY

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING FUND REVENUES

SOURCES		
LOCAL	$55,868,914	90.75%
COUNTY	670,300	1.09%
STATE	3,927,750	6.38%
FEDERAL	1,099,247	1.79%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	61,566,211	100.00%



DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	INCREASE / DECREASE 12-13 / 13-14
LOCAL	47,754,116	55,936,969	55,660,676	55,868,914	0.37%
COUNTY	535,548	523,400	520,300	670,300	28.83%
STATE	3,521,245	3,484,005	3,880,990	3,927,750	1.20%
FEDERAL	1,447,768	1,270,049	1,285,692	1,099,247	-14.50%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	53,258,677	61,214,423	61,347,658	61,566,211	0.36%
NON-CURRENT REVENUE (a)	28,342	15,000	15,000	15,000	0.00%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	53,287,019	61,229,423	61,362,658	61,581,211	0.36%

REVENUE ANALYSIS

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,141,924,570

SOURCE	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	33,413,256	41,584,322	41,085,250	41,224,250
	DELINQUENT TAX	615,842	500,000	500,000	400,700
	M & M SURCHARGE TAX	1,842,378	1,880,000	1,880,000	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	36,761	31,000	31,000	31,000
	SALES TAX (PROP C)	3,909,195	3,900,000	4,375,000	4,585,000
	TUITION - PATRONS	58,577	42,750	43,935	43,935
	TUITION - ECE	2,135,109	2,498,732	2,498,732	2,676,070
	TUITION - FULL DAY KINDERGARTEN	532,227	525,000	577,500	577,500
	TUITION - PEGS	428,480	564,300	558,600	592,800
	TUITION - SUMMER SCHOOL	3,625	2,000	500	500
	INTEREST - SAVINGS	9,338	8,675	26,675	26,675
	INTEREST - INVESTMENTS	478,886	346,000	17,275	17,275
	INTEREST - TAXES	1,578	2,050	2,050	2,050
	ATHLETICS	51,716	48,900	48,900	48,900
	RENTALS	113,846	100,000	129,000	129,000
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	7,700	6,000	6,000	6,000
	FOOD SERVICE	1,377,833	1,473,821	1,473,821	1,473,821
	OTHER	1,552,834	1,592,381	1,686,400	1,683,400
	VICC	1,110,815	756,918	645,918	395,918
	TOTAL LOCAL SOURCES	47,754,116	55,936,969	55,660,676	55,868,914
COUNTY	FINES, FORFEITURES	68,709	73,400	70,300	70,300
	UTILITY TAXES	466,839	450,000	450,000	600,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	535,548	523,400	520,300	670,300

ADOPTED BUDGET 2013-2014
JUNE 11, 2013
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,141,924,570

SOURCE	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
STATE	BASIC FORMULA & CLASSROOM TRUST	2,772,125	2,812,015	3,096,298	3,201,300
	TRANSPORTATION	345,547	245,000	300,000	292,300
	VOCATIONAL	4,234	1,000	1,000	1,000
	GRANTS	0	0	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	278,891	313,750	313,750	313,750
	OTHER	120,448	112,240	169,942	119,400
	TOTAL STATE SOURCES	3,521,245	3,484,005	3,880,990	3,927,750
FEDERAL	MEDICAID	23,803	30,000	25,000	25,000
	ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	404,969	71,983	0	0
	TITLE I	308,044	390,439	465,833	372,390
	TITLE V	0	0	0	0
	TITLE III	34,057	59,978	83,406	32,427
	TITLE IV DRUG FREE PROGRAM	598	0	0	0
	TITLE II	159,948	189,516	183,320	141,297
	FOOD SERVICE	479,842	528,133	528,133	528,133
	OTHER	36,507	0	0	0
	TOTAL FEDERAL SOURCES	1,447,768	1,270,049	1,285,692	1,099,247
NON CURRENT					
	PROP R	0	0	0	0
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	28,342	15,000	15,000	15,000
	TOTAL NON-CURRENT REVENUE	28,342	15,000	15,000	15,000
TOTAL OPERATING REVENUE		53,287,019	61,229,423	61,362,658	61,581,211

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,141,924,570

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY - estimated 2013	$1.5000	$2.2445	$0.0000	$3.7445
	ADJUSTED LEVY - estimated 2013	1.5000	2.2445	0.0000	$3.7445
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	16,489,700	24,734,550	0	41,224,250
	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	43,935	0	43,935
	TUITION - ECE	2,676,070	0	0	2,676,070
	TUITION - FULL DAY KINDERGARTEN	0	577,500	0	577,500
	TUITION - PEGS	0	592,800	0	592,800
	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	800	1,200	50	2,050
	ATHLETICS	48,900	0	0	48,900
	RENTALS	129,000	0	0	129,000
	LEASE -ECE	74,120	0	0	74,120
	DRIVER EDUCATION	6,000	0	0	6,000
	FOOD SERVICE	1,473,821	0	0	1,473,821
	OTHER	1,666,200	17,200	0	1,683,400
	VICC	0	395,918	0	395,918
	TOTAL LOCAL SOURCES	25,735,170	30,131,119	2,625	55,868,914
COUNTY	FINES, FORFEITURES	0	70,300	0	70,300
	UTILITY TAXES	220,500	379,500	0	600,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	220,500	449,800	0	670,300

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,141,924,570

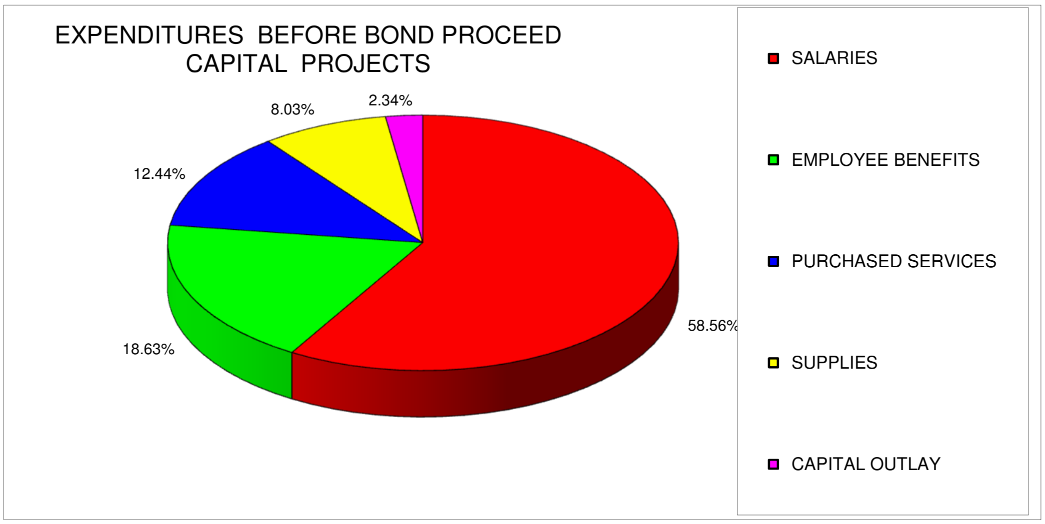
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY - estimated 2013	1.5000	2.2445	0.0000	3.7445
	ADJUSTED LEVY - estimated 2013	1.5000	2.2445	0.0000	3.7445
STATE	BASIC FORMULA & CLASSROOM TRUST	0	2,201,300	1,000,000	3,201,300
	TRANSPORTATION	292,300	0	0	292,300
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	313,750	313,750
	OTHER	53,730	65,670	0	119,400
	TOTAL STATE SOURCES	346,450	2,267,550	1,313,750	3,927,750
FEDERAL	MEDICAID	25,000	0	0	25,000
	TITLE I	372,390	0	0	372,390
	TITLE V	0	0	0	0
	TITLE III	32,427	0	0	32,427
	TITLE IV DRUG FREE PROGRAM	0	0	0	0
	TITLE II	141,297	0	0	141,297
	FOOD SERVICE	528,133	0	0	528,133
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,099,247	0	0	1,099,247
NON CURRENT					
	PROP R	0	0	0	0
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL NON-CURRENT REVENUE	0	0	15,000	15,000
TOTAL OPERATING REVENUE		27,401,367	32,848,469	1,331,375	61,581,211

EXPENDITURE SUMMARY

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

SALARIES	36,057,197	58.56%
EMPLOYEE BENEFITS	11,471,102	18.63%
PURCHASED SERVICES	7,657,794	12.44%
SUPPLIES	4,947,540	8.03%
CAPITAL OUTLAY	1,442,899	2.34%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$61,576,532	100.00%



DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	% INCR/DECR 12-13 / 13-14
SALARIES	32,705,088	34,442,637	35,465,289	36,057,197	1.67%
BENEFITS	9,917,986	10,297,960	11,276,345	11,471,102	1.73%
PURCHASED SERVICES	6,732,425	7,623,135	7,731,254	7,657,794	-0.95%
SUPPLIES	3,685,084	4,393,144	4,738,002	4,947,540	4.42%
BOND ISSUE/REFUNDING COSTS	44,221	51,386	43,900	0	-100.00%
CAPITAL OUTLAY	1,997,035	1,495,727	2,232,179	1,442,899	-35.36%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$55,081,839	$58,303,989	$61,486,969	$61,576,532	0.15%
BOND PROCEED CAPITAL PROJECTS	19,321,230	8,417,792	164,618	0	
TOTAL OPERATING EXPENDITURES	$74,403,069	$66,721,781	$61,651,587	$61,576,532	

EXPENDITURE ANALYSIS

ADOPTED BUDGET 2013-2014

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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 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
PARENTS AS TEACHERS:				
SALARIES	127,760	135,658	138,276	138,276
BENEFITS	39,999	20,419	20,764	20,764
PURCHASED SERVICES	3,918	3,592	5,344	4,261
SUPPLIES	2,106	567	2,250	1,250
CAPITAL OUTLAY	0	0	0	0
TOTAL PARENTS AS TEACHERS	173,783	160,236	166,634	164,551
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,366,273	1,499,349	1,491,672	1,566,123
BENEFITS	427,345	455,114	511,462	510,764
PURCHASED SERVICES	202,345	231,435	260,277	280,945
SUPPLIES	23,252	43,880	31,894	27,473
CAPITAL OUTLAY	0	43,060	30,000	0
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,019,215	2,272,838	2,325,305	2,385,305
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	0	0	0
BENEFITS	0	0	0	0
PURCHASED SERVICES	966	1,390	0	0
SUPPLIES	4,343	9,016	15,000	15,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	5,309	10,406	15,000	15,000

EXPENDITURE ANALYSIS

ADOPTED BUDGET 2013-2014

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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 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
SALARIES	10,090,565	10,100,420	10,342,762	10,595,040
BENEFITS	2,945,690	2,985,348	3,184,390	3,236,561
PURCHASED SERVICES	20,944	17,166	17,272	17,272
SUPPLIES	213,923	227,048	240,511	255,369
CAPITAL OUTLAY	2,151	4,324	9,700	2,000
TOTAL ELEMENTARY SCHOOL INSTRUCTION	13,273,273	13,334,306	13,794,635	14,106,242

ADOPTED BUDGET 2013-2014

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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 $	115.61	120.49	106.03	106.03
	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
SALARIES	5,047,754	5,846,037	5,903,397	5,973,952
BENEFITS	1,399,024	1,630,709	1,820,871	1,820,590
PURCHASED SERVICES	4,902	2,787	12,950	16,400
SUPPLIES	93,905	104,099	99,103	126,754
CAPITAL OUTLAY	0	30,420	28,150	500
TOTAL MIDDLE SCHOOL INSTRUCTION	6,545,585	7,614,052	7,864,471	7,938,196

ADOPTED BUDGET 2013-2014

JUNE 11, 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	REVISED 12-13	ADOPTED 13-14
SALARIES	7,494,319	7,637,718	7,829,008	7,930,481
BENEFITS	2,185,116	2,259,332	2,454,951	2,472,412
PURCHASED SERVICES	53,812	69,537	62,061	67,661
SUPPLIES	233,577	243,821	257,762	269,335
CAPITAL OUTLAY	38,298	51,107	30,810	26,210
TOTAL HIGH SCHOOL INSTRUCTION	10,005,122	10,261,515	10,634,592	10,766,099

ADOPTED BUDGET 2013-2014

JUNE 11, 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	REVISED 12-13	ADOPTED 13-14
DISTRICT ACTIVITY PROGRAM				
SALARIES	224,681	254,859	252,556	257,017
BENEFITS	42,154	62,547	70,176	71,810
PURCHASED SERVICES	23,271	33,236	24,050	22,780
SUPPLIES	77,987	75,887	31,594	29,008
CAPITAL OUTLAY	1,088	10,693	2,285	0
	369,181	437,222	380,661	380,615
HS ATHLETIC PROGRAM				
SALARIES	412,832	441,181	465,716	474,783
BENEFITS	69,592	79,731	88,621	91,397
PURCHASED SERVICES	174,159	180,142	139,310	145,887
SUPPLIES	42,335	44,141	72,478	69,638
CAPITAL OUTLAY	0	0	0	0
	698,918	745,195	766,125	781,705
STUDENT & STAFF ACTIVITIES				
SALARIES	304,211	306,163	264,192	287,968
BENEFITS	53,239	48,206	42,624	46,250
PURCHASED SERVICES	114,185	305,283	69,900	70,148
SUPPLIES	862,857	785,748	1,160,096	1,159,760
CAPITAL OUTLAY	0	9,825	10,000	10,000
	1,334,492	1,455,225	1,546,812	1,574,126

ADOPTED BUDGET 2013-2014
JUNE 11, 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	REVISED 12-13	ADOPTED 13-14
SALARIES	435,933	466,302	497,365	505,227
BENEFITS	141,090	116,850	124,125	126,588
PURCHASED SERVICES	31,938	63,052	46,297	46,892
SUPPLIES	22,338	10,549	20,800	19,366
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	631,299	656,753	688,587	698,073

ADOPTED BUDGET 2013-2014
JUNE 11, 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	REVISED 12-13	ADOPTED 13-14
SALARIES	836,829	933,700	911,650	934,687
BENEFITS	215,968	235,797	219,896	225,197
PURCHASED SERVICES	76,154	74,742	84,813	76,516
SUPPLIES	262,019	625,843	222,194	608,961
CAPITAL OUTLAY	179,151	61,358	140,168	2,228
TOTAL CURRICULUM AND INSTRUCTION	1,570,121	1,931,440	1,578,721	1,847,589

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
TITLE I				
SALARIES	101,335	183,708	308,880	249,388
BENEFITS	36,338	63,450	90,021	81,724
PURCHASED SERVICES	27,250	19,865	17,947	11,800
SUPPLIES	149	102	6,116	4,116
TOTAL TITLE I	165,072	267,125	422,964	347,028
TITLE II (a & d)				
SALARIES	99,419	96,218	121,269	123,694
BENEFITS	40,637	28,851	28,823	29,475
PURCHASED SERVICES	19,635	24,705	34,332	13,654
SUPPLIES	140	0	0	0
TOTAL TITLE V	159,831	149,774	184,424	166,823
OTHER FEDERAL PROGRAMS AND OTHER GRANTS				
SALARIES	84,648	20,308	73,198	0
BENEFITS	21,220	3,087	20,753	0
PURCHASED SERVICES	10,879	12,451	10,680	10,580
SUPPLIES	8,538	8,819	5,570	1,870
CAPITAL OUTLAY	0	0	73,648	0
TOTAL GRANTS	125,285	44,665	183,849	12,450
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

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
ACADEMIC CAMP					
SALARIES		3,203	3,990	4,784	4,938
BENEFITS		493	620	764	788
PURCHASED SERVICES		0	0	0	0
SUPPLIES		300	99	198	196
TOTAL ACADEMIC CAMP		3,996	4,709	5,746	5,922
FULL DAY KDG					
SALARIES		285,754	287,188	314,789	321,086
BENEFITS		85,812	89,531	95,493	97,821
TOTAL FULL DAY KDG		371,566	376,719	410,282	418,907
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		170,551	268,594	335,893	330,150
SUPPLIES		96	0	0	0
PEGS	245,100				
DIV YOUTH SERVICES	15,000				
MANAGEMENT SCHOOL	61,500				
ALT TO SUSPENSION	8,550				

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
INSTRUMENTAL MUSIC				
SALARIES	383,714	500,914	513,736	524,011
BENEFITS	125,737	167,250	172,510	176,794
PURCHASED SERVICES	27,564	42,922	42,000	42,000
SUPPLIES	19,495	23,211	22,500	21,500
CAPITAL OUTLAY	16,016	22,420	22,268	22,183
TOTAL INSTRUMENTAL MUSIC	572,526	756,717	773,014	786,488
GIFTED AND TALENTED PROGRAM				
SALARIES	469,705	478,049	495,400	529,236
BENEFITS	122,614	135,627	149,564	165,379
PURCHASED SERVICES	1,433	374	1,500	1,200
SUPPLIES	17,886	18,781	17,773	17,832
TOTAL GIFTED AND TALENTED PROGRAM	611,638	632,831	664,237	713,647
PEGS PROGRAM				
SALARIES	448,569	445,700	455,213	463,851
BENEFITS	124,104	134,913	140,647	144,056
PURCHASED SERVICES	10,249	16,366	19,604	19,604
SUPPLIES	29,510	31,823	27,768	37,133
CAPITAL OUTLAY	27,188	23,560	27,400	17,100
TOTAL PEGS PROGRAM	639,620	652,362	670,632	681,744
SUMMER SCHOOL				
SALARIES	116,964	115,432	90,813	96,418
BENEFITS	18,583	18,215	15,984	19,013
PURCHASED SERVICES	281	8,787	420	420
SUPPLIES	730	875	1,741	1,741
TOTAL SUMMER SCHOOL	136,558	143,309	108,958	117,592

ADOPTED BUDGET 2013-2014

JUNE 11, 2013

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

CURRICULUM AND INSTRUCTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
MEDIA SERVICE CENTER				
SALARIES	33,614	36,125	28,155	29,056
BENEFITS	12,356	13,090	12,538	12,915
PURCHASED SERVICES	7,576	7,576	7,576	7,696
SUPPLIES	8,191	8,183	8,202	7,885
TOTAL MEDIA SERVICES	61,737	64,974	56,471	57,552
PROFESSIONAL DEVELOPMENT (a)				
SALARIES	16,962	2,270	57,727	56,860
BENEFITS	2,541	355	2,100	2,100
PURCHASED SERVICES	71,123	71,960	72,562	88,304
SUPPLIES	6,025	20,644	54,777	31,924
TOTAL MEDIA SERVICES	96,651	95,229	187,166	179,188

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

ADOPTED BUDGET 2013-2014

JUNE 11, 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	REVISED 12-13	ADOPTED 13-14
SALARIES		291,951	301,497	295,804	268,977
BENEFITS-PERSONNEL		78,380	82,312	81,278	71,555
BENEFITS-DISTRICT		100,106	65,925	92,820	92,820
EMPLOYEE ASSISTANCE	9,900				
TUITION REIMB	82,920				
PURCHASED SERVICES		0	3,294	0	0
SUPPLIES		0	-2,156	0	0
TOTAL PERSONNEL SERVICES		470,437	450,872	469,902	433,352

COST SAVINGS RETIREMENT PLAN

	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
SALARIES	288,030	389,997	478,477	543,139
BENEFITS	142,212	225,378	283,517	299,415
TOTAL EARLY RETIREMENT PLAN	430,242	615,375	761,994	842,554

ADOPTED BUDGET 2013-2014

JUNE 11, 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	REVISED 12-13	ADOPTED 13-14
OPERATION OF PLANT				
SALARIES	2,581,658	2,829,193	2,917,792	2,943,018
BENEFITS	819,229	879,505	998,100	1,013,741
PURCHASED SERVICES	723,990	1,047,754	979,507	916,567
SUPPLIES	1,657,720	1,966,712	2,149,625	2,047,492
CAPITAL OUTLAY *	455,239	498,561	955,100	514,894
TOTAL OPERATION OF PLANT	6,237,836	7,221,725	8,000,124	7,435,712

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

	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 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	584,942	628,783
BENEFITS	164,114	155,654	184,353	193,431
PURCHASED SERVICES	423,042	372,678	210,250	250,250
SUPPLIES	18,154	112,029	85,000	85,000
CAPITAL OUTLAY	685,595	615,900	780,000	736,434
TOTAL TECHNOLOGY	1,834,923	1,799,986	1,844,545	1,893,898

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ADOPTED BUDGET 2013-2014
JUNE 11, 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	REVISED 12-13	ADOPTED 13-14
BUSINESS SERVICES				
SALARIES	614,387	586,936	627,716	611,188
BENEFITS-BUSINESS OFFICE	164,414	162,429	179,999	172,041
BENEFITS-DISTRICT (RESERVE & WORK COMP	339,879	177,715	189,201	275,701
DISTRICT PROPERTY, LIABILITY AND EQUIP IN	275,380	422,268	485,100	485,100
PURCHASED SERVICES	553,576	706,799	914,911	950,009
SUPPLIES	54,577	22,599	185,050	89,402
BOND REFUNDING/ISSUE COSTS	44,221	51,386	43,900	0
CAPITAL OUTLAY	587,246	82,791	92,950	104,650
TOTAL BUSINESS/CENTRAL SERVICES	2,633,680	2,212,923	2,718,827	2,688,091
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,747,535	1,597,806	1,870,764	1,775,764
TOTAL PUPIL TRANSPORTATION	1,747,535	1,597,806	1,870,764	1,775,764
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	1,940,066	1,991,996	1,995,934	1,995,934
OTHER PURCHASED SERVICES	15,326	24,578	10,000	10,000
SUPPLIES	24,931	10,824	20,000	19,535
CAPITAL OUTLAY	5,063	41,708	29,700	6,700
TOTAL FOOD SERVICE	1,985,386	2,069,106	2,055,634	2,032,169

OPERATING FUND BALANCES
ADOPTED BUDGET 2013-2014
JUNE 11, 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	27,783,494	31,757,452	1,821,712	61,362,658
REVENUE AND BALANCE	45,203,570	31,757,452	6,278,139	83,239,161
EXPENDITURES	23,860,345	35,394,445	2,396,797	61,651,587
TRANSFER OF FUNDS	(3,636,993)	3,636,993		0
PROJECTED BALANCE 6/30/13	17,706,232	0	3,881,342	21,587,574
		2013-14		
PROJECTED BALANCE 7/1/13	17,706,232	0	3,881,342	21,587,574
REVENUE	27,401,367	32,848,469	1,331,375	61,581,211
REVENUE AND BALANCE	45,107,599	32,848,469	5,212,717	83,168,785
EXPENDITURES	24,251,551	35,882,082	1,442,899	61,576,532
TRANSFER OF FUNDS	(3,033,613)	3,033,613		0
PROJECTED BALANCE 6/30/14	17,822,435	0	3,769,818	21,592,253

Adopted Budget

2013-2014

June 11, 2013

Debt Service
Fund

ADOPTED BUDGET 2013-2014
JUNE 11, 2013

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,141,924,570

SOURCE	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
	UNADJUSTED TAX RATE	0.38	0.485	0.485	0.485
	ADJUSTED TAX RATE	0.38	0.485	0.485	0.485
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	4,481,857	5,520,353	5,608,094	5,630,000
	DELINQUENT TAX	83,120	47,402	50,000	50,000
	SURCHARGE TAX	247,202	227,656	225,000	225,000
	INTANGIBLE TAX	4,931	3,505	4,200	4,200
	INTEREST - SAVINGS	167,587	176,024	176,000	163,000
	INTEREST - INVESTMENTS	46,455	30,828	40,000	5,000
	INTEREST - DELINQUENT TAXES	212	1,560	200	200
	TOTAL LOCAL SOURCES	5,031,364	6,007,328	6,103,494	6,077,400
COUNTY	UTILITY TAXES	75,263	155,713	75,000	125,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	75,263	155,713	75,000	125,000
OTHER	REFUNDING BONDS	6,055,000	9,070,000	3,685,000	0
		11,161,627	15,233,041	9,863,494	6,202,400

ADOPTED BUDGET 2013-2014
JUNE 11, 2013

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
PRINCIPAL	8,470,000	11,510,000	6,510,000	2,945,000
INTEREST & FEES	3,466,399	3,374,144	3,003,750	2,668,750
TOTAL EXPENDITURES	11,936,399	14,884,144	9,513,750	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

ADOPTED BUDGET 2013-2014
JUNE 11, 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		$9,863,494
REVENUE AND BALANCE		$15,170,456
EXPENDITURES		$9,513,750
PROJECTED BALANCE 6-30-12		$5,656,706
	2012-13	
BALANCE 7-1-12		$5,656,706
REVENUE		$9,863,494
REVENUE AND BALANCE		$15,520,200
EXPENDITURES		$9,513,750
PROJECTED BALANCE 6-30-13		$6,006,450
	2013-14	
BALANCE 7-1-13		$6,006,450
REVENUE		$6,202,400
REVENUE AND BALANCE		$12,208,850
EXPENDITURES		$5,613,750
PROJECTED BALANCE 6-30-14		$6,595,100

Adopted Budget

2013-2014

June 11, 2013

Related Programs

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
HIGH SCHOOL ACTIVITIES				
REVENUE	656,756	701,398	700,000	700,000
EXPENDITURES	641,252	650,292	700,000	700,000
BALANCE @ JUNE 30	274,115	325,221	325,221	325,221
MIDDLE SCHOOL ACTIVITIES				
REVENUE	256,157	278,858	300,000	300,000
EXPENDITURES	234,942	278,012	300,000	300,000
BALANCE @ JUNE 30	111,222	112,068	112,068	112,068
ELEMENTARY ACTIVITIES				
REVENUE	128,905	193,288	200,000	200,000
EXPENDITURES	130,752	186,678	200,000	200,000
BALANCE @ JUNE 30	339,483	346,093	346,093	346,093
FOOD SERVICE				
REVENUE	1,865,770	2,010,053	2,001,954	2,001,954
EXPENDITURES	1,940,066	1,991,996	1,995,934	1,995,934
(COST)/RETURN TO DISTRICT*	(74,296)	18,057	6,020	6,020

*DOES NOT INCLUDE INDIRECT COST FOR DISTRIBUTION, MAINTENANCE AND UTILITIES

	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
GIFTED & TALENTED (PEGS)				
REVENUE	770,543	948,532	900,233	934,433
EXPENDITURES	639,620	652,362	670,632	681,744
(COST)/RETURN TO DISTRICT	130,923	296,170	229,601	252,689
ECE **				
REVENUE	2,135,109	2,479,077	2,527,732	2,705,070
EXPENDITURES	2,019,215	2,272,838	2,325,305	2,385,305
(COST)/RETURN TO DISTRICT	115,894	206,239	202,427	319,765
BALANCE @ JUNE 30	379,522	585,761	788,188	1,107,953

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

Adopted Budget

2013-2014

June 11, 2013

Board Designated Capital Projects

ADOPTED BUDGET 2013-2014
JUNE 11, 2013
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14
REVENUE				
SALE OF PROPERTY	0	0	0	0
INTERESTE EARNED	1,758	1,230	1,200	1,200
TOTAL REVENUE	1,758	1,230	1,200	1,200
EXPENDITURES				
PROPERTY PURCHASES	0	0	0	0
OTHER EXPENDITURES	400	0	534,500	35,000
TOTAL EXPENDITURES	400	0	534,500	35,000
BALANCE BEGINNING OF YEAR	778,914	780,272	781,502	248,202
BALANCE END OF YEAR	780,272	781,502	248,202	214,402