# Lindbergh Schools

# 2012-2013
# Revised Budget
# &
# Related Data

# December 11, 2012

Revised Budget
December 11, 2012

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# BUDGET MESSAGE

The 2012-13 budget reflects the Board of Education's overriding financial goal of adopting a balanced budget. Over the past several years, the district has seen revenue decreases totaling $18 million. Along with that, the district engaged in an exhaustive process of significant budget expenditure reductions totaling over $6 million. Fund balance was 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 this has been significant for the district, it is important to recognize that this increased revenue merely restored the district to the 2007-08 revenue level. As a result, in order to produce a balanced budget, additional budget reductions have been necessary.

Revenues for 2012-13 are projected at $61 million which is a decrease of just over $230,000 from the final 11-12 budget. The primary reason for this reduction is the decreased Voluntary Interdistrict Choice Corporation (VICC) revenue as a result of the Board's exit strategy from the desegregation program. The 2012-13 budget contains approximately $527,000 in VICC revenue. It is important to note that this amount will continue to decrease and eventually become $0 around 2015-16. This loss of revenue will necessitate reductions in expenditures if a balanced budget is to be maintained.

Overall expenditures for 2012-13 are projected at $61 million which is an increase of $195,000 (excluding Prop R) from the final 2011-12 budget. These expenditures include the board-approved salary schedule reflecting a 1.78% increase for all staff and administrators for the 2012-13 year. Health insurance benefits are budgeted for a 5% increase January 2013. In order to accommodate the increased salary and benefit costs, further reductions in other areas were required. These reductions include unemployment payments, office equipment, summer school for elementary and middle school students, textbooks and facility operations. The final 2012-13 budget reflects a surplus of just over $29,000.

It is important to note that revenues are projected based on information available as of May 25, 2012. No legislative action was taken this past session to amend the underfunded state aid calculation. The Department of Elementary and Secondary Education (DESE) has notified districts that the State Adequacy Target (SAT) will be adjusted down from $6,423 to $6,131 and that available funds will be distributed to the extent available. This will again mean that all districts will share equally in the percentage reduction necessary to match funds available. The estimation at this time is that roughly 8% of the formula as calculated with the new SAT of $6,131 will be withheld. Assumptions have also been made that enrollment will not deviate substantially from projections, local funding (assessed property values) will remain constant, and that the district will not be financially harmed by any changes in the courts or legislature regarding open enrollment or transfers from unaccredited districts (Turner Case).

The Debt Service Fund (not included in the above narrative) is projected to operate at a surplus of $186,650. This is part of a planned debt service model incorporating all of the existing debt.

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

# 2012-2013

# December 11, 2012

# Operating
# Fund

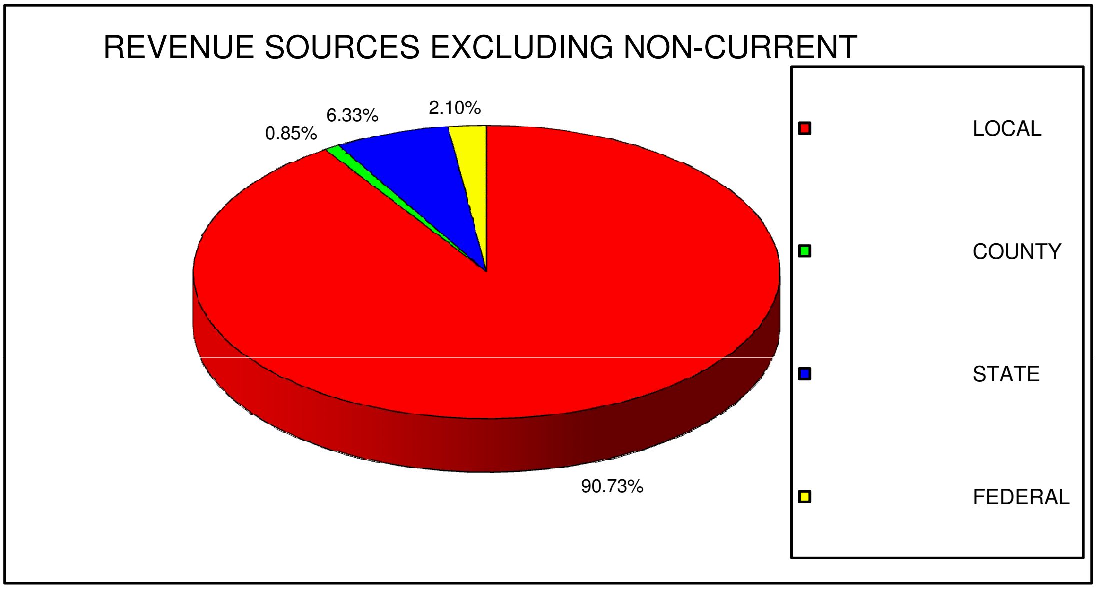
REVENUE SUMMARY

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING FUND REVENUES

| SOURCES | | |
|---|---|---|
| LOCAL | $55,660,676 | 90.73% |
| COUNTY | 520,300 | 0.85% |
| STATE | 3,880,990 | 6.33% |
| FEDERAL | 1,285,692 | 2.10% |
| TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE | 61,347,658 | 100.00% |




| DESCRIPTION | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 | INCREASE / DECREASE 11-12 / 12-13 |
|---|---|---|---|---|---|
| LOCAL | 47,261,683 | 47,754,116 | 55,936,969 | 55,660,676 | -0.49% |
| COUNTY | 601,980 | 535,548 | 523,400 | 520,300 | -0.59% |
| STATE | 3,348,677 | 3,521,245 | 3,484,005 | 3,880,990 | 11.39% |
| FEDERAL | 1,734,506 | 1,447,768 | 1,270,049 | 1,285,692 | 1.23% |
| TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE | 52,946,846 | 53,258,677 | 61,214,423 | 61,347,658 | 0.22% |
| NON-CURRENT REVENUE (a) | 21,028,915 | 28,342 | 15,000 | 15,000 | 0.00% |
| TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE | 73,975,761 | 53,287,019 | 61,229,423 | 61,362,658 | 0.22% |

(a) 2009-10 includes $20,998,954 of General Obligation Bond Proceeds.

REVENUE ANALYSIS

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,167,634,790

| SOURCE | DESCRIPTION | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|---|
| LOCAL | CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY | 33,175,634 | 33,413,256 | 41,584,322 | 41,085,250 |
| | DELINQUENT TAX | 393,806 | 615,842 | 500,000 | 500,000 |
| | M & M SURCHARGE TAX | 1,834,877 | 1,842,378 | 1,880,000 | 1,880,000 |
| | FINANCIAL INSTITUTION TAX (INTANGIBLE) | 24,164 | 36,761 | 31,000 | 31,000 |
| | SALES TAX (PROP C) | 3,795,640 | 3,909,195 | 3,900,000 | 4,375,000 |
| | TUITION - PATRONS | 18,570 | 58,577 | 42,750 | 43,935 |
| | TUITION - ECE | 2,175,428 | 2,135,109 | 2,498,732 | 2,498,732 |
| | TUITION - FULL DAY KINDERGARTEN | 408,190 | 532,227 | 525,000 | 577,500 |
| | TUITION - PEGS | 602,927 | 428,480 | 564,300 | 558,600 |
| | TUITION - SUMMER SCHOOL | 2,250 | 3,625 | 2,000 | 500 |
| | INTEREST - SAVINGS | 14,735 | 9,338 | 8,675 | 26,675 |
| | INTEREST - INVESTMENTS | 444,445 | 478,886 | 346,000 | 17,275 |
| | INTEREST - DELINQUENT TAXES | 1,735 | 1,578 | 2,050 | 2,050 |
| | ATHLETICS | 13,971 | 51,716 | 48,900 | 48,900 |
| | RENTALS | 154,655 | 113,846 | 100,000 | 129,000 |
| | LEASE -ECE | 74,120 | 74,120 | 74,120 | 74,120 |
| | DRIVER EDUCATION | 7,160 | 7,700 | 6,000 | 6,000 |
| | FOOD SERVICE | 1,418,229 | 1,377,833 | 1,473,821 | 1,473,821 |
| | OTHER | 1,426,796 | 1,552,834 | 1,592,381 | 1,686,400 |
| | VICC | 1,274,351 | 1,110,815 | 756,918 | 645,918 |
| | TOTAL LOCAL SOURCES | 47,261,683 | 47,754,116 | 55,936,969 | 55,660,676 |
| COUNTY | FINES, FORFEITURES | 67,839 | 68,709 | 73,400 | 70,300 |
| | UTILITY TAXES | 534,141 | 466,839 | 450,000 | 450,000 |
| | OTHER COUNTY (SAFECO) | 0 | 0 | 0 | 0 |
| | TOTAL COUNTY SOURCES | 601,980 | 535,548 | 523,400 | 520,300 |

REVISED BUDGET 2012-2013
DECEMBER 11, 2012
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,167,634,790

| SOURCE | DESCRIPTION | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|---|
| STATE | BASIC FORMULA & CLASSROOM TRUST | 2,700,233 | 2,772,125 | 2,812,015 | 3,096,298 |
| | TRANSPORTATION | 457,949 | 345,547 | 245,000 | 300,000 |
| | VOCATIONAL | 2,222 | 4,234 | 1,000 | 1,000 |
| | GRANTS | 2,061 | 0 | 0 | 0 |
| | EARLY CHILDHOOD SPECIAL ED BLDG REIMB | 0 | 278,891 | 313,750 | 313,750 |
| | OTHER | 186,212 | 120,448 | 112,240 | 169,942 |
| | TOTAL STATE SOURCES | 3,348,677 | 3,521,245 | 3,484,005 | 3,880,990 |
| FEDERAL | MEDICAID | 40,855 | 23,803 | 30,000 | 25,000 |
| | ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL | 518,721 | 404,969 | 71,983 | 0 |
| | TITLE I | 434,339 | 308,044 | 390,439 | 465,833 |
| | TITLE V | 0 | 0 | 0 | 0 |
| | TITLE III | 32,439 | 34,057 | 59,978 | 83,406 |
| | TITLE IV DRUG FREE PROGRAM | 18,379 | 598 | 0 | 0 |
| | TITLE II | 122,031 | 159,948 | 189,516 | 183,320 |
| | FOOD SERVICE | 567,742 | 479,842 | 528,133 | 528,133 |
| | OTHER | 0 | 36,507 | 0 | 0 |
| | TOTAL FEDERAL SOURCES | 1,734,506 | 1,447,768 | 1,270,049 | 1,285,692 |
| NON CURRENT | | | | | |
| | PROP R | 20,998,954 | 0 | 0 | 0 |
| | SALE OF EQUIPMENT & CONTRACTED ED SERVICES | 29,961 | 28,342 | 15,000 | 15,000 |
| | TOTAL NON-CURRENT REVENUE | 21,028,915 | 28,342 | 15,000 | 15,000 |
| TOTAL OPERATING REVENUE | | 73,975,761 | 53,287,019 | 61,229,423 | 61,362,658 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,167,634,790

| SOURCE | DESCRIPTION | GENERAL (INCIDENTAL) | SPECIAL REVENUE (TEACHERS) | CAPITAL OUTLAY (BUILDING) | TOTAL |
|---|---|---|---|---|---|
| | UNADJUSTED LEVY | $1.5000 | $2.0000 | $0.1888 | $3.6888 |
| | ADJUSTED LEVY | 1.5000 | 2.0000 | 0.1888 | $3.6888 |
| LOCAL | CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY | 16,992,860 | 22,658,515 | 1,433,875 | 41,085,250 |
| | DELINQUENT TAX | 179,350 | 313,900 | 6,750 | 500,000 |
| | 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) | 2,187,500 | 2,187,500 | 0 | 4,375,000 |
| | TUITION - PATRONS | 0 | 43,935 | 0 | 43,935 |
| | TUITION - ECE | 2,498,732 | 0 | 0 | 2,498,732 |
| | TUITION - FULL DAY KINDERGARTEN | 0 | 577,500 | 0 | 577,500 |
| | TUITION - PEGS | 0 | 558,600 | 0 | 558,600 |
| | 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 - DELINQUENT 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 | 1,669,200 | 17,200 | 0 | 1,686,400 |
| | VICC | 0 | 645,918 | 0 | 645,918 |
| | TOTAL LOCAL SOURCES | 25,977,822 | 28,239,604 | 1,443,250 | 55,660,676 |
| COUNTY | FINES, FORFEITURES | 0 | 70,300 | 0 | 70,300 |
| | UTILITY TAXES | 165,000 | 285,000 | 0 | 450,000 |
| | OTHER COUNTY (SAFECO) | 0 | 0 | 0 | 0 |
| | TOTAL COUNTY SOURCES | 165,000 | 355,300 | 0 | 520,300 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,167,634,790

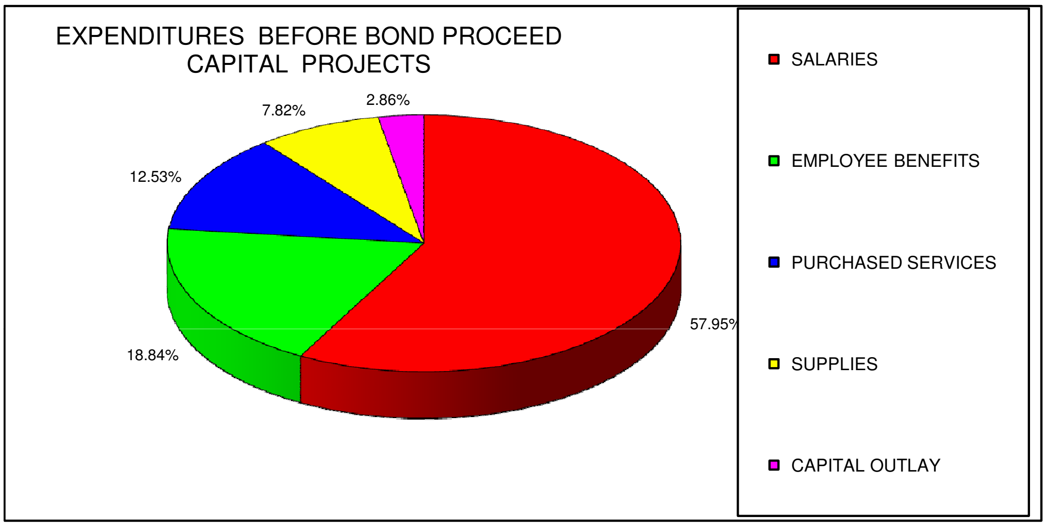
| SOURCE | DESCRIPTION | GENERAL (INCIDENTAL) | SPECIAL REVENUE (TEACHERS) | CAPITAL OUTLAY (BUILDING) | TOTAL |
|---|---|---|---|---|---|
| | UNADJUSTED LEVY | 1.5000 | 2.0000 | 0.1888 | 3.6888 |
| | ADJUSTED LEVY | 1.5000 | 2.0000 | 0.1888 | 3.6888 |
| STATE | BASIC FORMULA & CLASSROOM TRUST | 0 | 3,096,298 | 0 | 3,096,298 |
| | TRANSPORTATION | 300,000 | 0 | 0 | 300,000 |
| | VOCATIONAL | 420 | 580 | 0 | 1,000 |
| | GRANTS | 0 | 0 | 0 | 0 |
| | EARLY CHILDHOOD SPECIAL ED BLDG REIMB | 0 | 0 | 313,750 | 313,750 |
| | OTHER | 54,560 | 65,670 | 49,712 | 169,942 |
| | TOTAL STATE SOURCES | 354,980 | 3,162,548 | 363,462 | 3,880,990 |
| FEDERAL | MEDICAID | 25,000 | 0 | 0 | 25,000 |
| | ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL | 0 | 0 | 0 | 0 |
| | TITLE I | 465,833 | 0 | 0 | 465,833 |
| | TITLE V | 0 | 0 | 0 | 0 |
| | TITLE III | 83,406 | 0 | 0 | 83,406 |
| | TITLE IV DRUG FREE PROGRAM | 0 | 0 | 0 | 0 |
| | TITLE II | 183,320 | 0 | 0 | 183,320 |
| | FOOD SERVICE | 528,133 | 0 | 0 | 528,133 |
| | OTHER | 0 | 0 | 0 | 0 |
| | TOTAL FEDERAL SOURCES | 1,285,692 | 0 | 0 | 1,285,692 |
| 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 | | 27,783,494 | 31,757,452 | 1,821,712 | 61,362,658 |

EXPENDITURE SUMMARY

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

| | | |
|---|---|---|
| SALARIES | 35,501,287 | 57.94% |
| EMPLOYEE BENEFITS | 11,539,350 | 18.84% |
| PURCHASED SERVICES | 7,675,472 | 12.53% |
| SUPPLIES | 4,789,770 | 7.82% |
| CAPITAL OUTLAY | 1,754,839 | 2.86% |
| TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS | $61,260,718 | 99.99% |




| DESCRIPTION | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 | % INCR/DECR 11-12 / 12-13 |
|---|---|---|---|---|---|
| SALARIES | 34,890,085 | 32,705,088 | 34,442,637 | 35,501,287 | 3.07% |
| BENEFITS | 9,963,578 | 9,917,986 | 10,297,960 | 11,539,350 | 12.05% |
| PURCHASED SERVICES | 6,957,464 | 6,732,425 | 7,623,135 | 7,675,472 | 0.69% |
| SUPPLIES | 4,137,128 | 3,685,084 | 4,393,144 | 4,789,770 | 9.03% |
| BOND ISSUE/REFUNDING COSTS | 0 | 44,221 | 51,386 | 43,900 | -14.57% |
| CAPITAL OUTLAY | 1,882,004 | 1,997,035 | 1,495,727 | 1,754,839 | 17.32% |
| TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS | $57,830,259 | $55,081,839 | $58,303,989 | $61,304,618 | 5.15% |
| BOND PROCEED CAPITAL PROJECTS | 8,044,551 | 19,321,230 | 8,417,792 | 164,618 | |
| TOTAL OPERATING EXPENDITURES | $65,874,810 | $74,403,069 | $66,721,781 | $61,469,236 | |

EXPENDITURE ANALYSIS

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| PARENTS AS TEACHERS: | | | | |
| SALARIES | 223,690 | 127,760 | 135,658 | 138,276 |
| BENEFITS | 31,849 | 39,999 | 20,419 | 20,764 |
| PURCHASED SERVICES | 7,899 | 3,918 | 3,592 | 5,344 |
| SUPPLIES | 2,321 | 2,106 | 567 | 2,250 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| TOTAL PARENTS AS TEACHERS | 265,759 | 173,783 | 160,236 | 166,634 |
| | | | | |
| EARLY CHILDHOOD EDUCATION: | | | | |
| SALARIES | 1,563,322 | 1,366,273 | 1,499,349 | 1,521,672 |
| BENEFITS | 464,607 | 427,345 | 455,114 | 511,462 |
| PURCHASED SERVICES | 165,704 | 202,345 | 231,435 | 260,277 |
| SUPPLIES | 77,368 | 23,252 | 43,880 | 31,894 |
| CAPITAL OUTLAY | 0 | 0 | 43,060 | 0 |
| TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION | 2,271,001 | 2,019,215 | 2,272,838 | 2,325,305 |
| | | | | |
| PAT & ECE ACTIVITY FUNDS | | | | |
| SALARIES | 0 | 0 | 0 | 0 |
| BENEFITS | 0 | 0 | 0 | 0 |
| PURCHASED SERVICES | 838 | 966 | 1,390 | 0 |
| SUPPLIES | 7,950 | 4,343 | 9,016 | 15,000 |
| TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION | 8,788 | 5,309 | 10,406 | 15,000 |

EXPENDITURE ANALYSIS

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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 | ACTUAL | REVISED |
| | 09-10 | 10-11 | 11-12 | 12-13 |
| SALARIES | 10,578,806 | 10,090,565 | 10,100,420 | 10,342,762 |
| BENEFITS | 2,978,996 | 2,945,690 | 2,985,348 | 3,184,390 |
| PURCHASED SERVICES | 22,990 | 20,944 | 17,166 | 17,272 |
| SUPPLIES | 226,231 | 213,923 | 227,048 | 249,196 |
| CAPITAL OUTLAY | 0 | 2,151 | 4,324 | 2,000 |
| TOTAL ELEMENTARY SCHOOL INSTRUCTION | 13,807,023 | 13,273,273 | 13,334,306 | 13,795,620 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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<br>09-10 | ACTUAL<br>10-11 | ACTUAL<br>11-12 | REVISED<br>12-13 |
| SALARIES | 5,349,074 | 5,047,754 | 5,846,037 | 5,901,658 |
| BENEFITS | 1,453,411 | 1,399,024 | 1,630,709 | 1,820,594 |
| PURCHASED SERVICES | 13,109 | 4,902 | 2,787 | 16,400 |
| SUPPLIES | 97,345 | 93,905 | 104,099 | 127,619 |
| CAPITAL OUTLAY | 0 | 0 | 30,420 | 500 |
| TOTAL MIDDLE SCHOOL INSTRUCTION | 6,912,939 | 6,545,585 | 7,614,052 | 7,866,771 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
| SALARIES | 8,191,391 | 7,494,319 | 7,637,718 | 7,823,369 |
| BENEFITS | 2,291,293 | 2,185,116 | 2,259,332 | 2,454,042 |
| PURCHASED SERVICES | 57,908 | 53,812 | 69,537 | 64,661 |
| SUPPLIES | 276,618 | 233,577 | 243,821 | 261,762 |
| CAPITAL OUTLAY | 18,443 | 38,298 | 51,107 | 26,210 |
| TOTAL HIGH SCHOOL INSTRUCTION | 10,835,653 | 10,005,122 | 10,261,515 | 10,630,044 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| DISTRICT ACTIVITY PROGRAM | | | | |
| SALARIES | 211,317 | 224,681 | 254,859 | 252,556 |
| BENEFITS | 36,207 | 42,154 | 62,547 | 70,176 |
| PURCHASED SERVICES | 26,545 | 23,271 | 33,236 | 24,050 |
| SUPPLIES | 60,377 | 77,987 | 75,887 | 32,894 |
| CAPITAL OUTLAY | 0 | 1,088 | 10,693 | 0 |
| | 334,446 | 369,181 | 437,222 | 379,676 |
| HS ATHLETIC PROGRAM | | | | |
| SALARIES | 430,140 | 412,832 | 441,181 | 465,716 |
| BENEFITS | 68,862 | 69,592 | 79,731 | 88,621 |
| PURCHASED SERVICES | 137,901 | 174,159 | 180,142 | 139,310 |
| SUPPLIES | 34,001 | 42,335 | 44,141 | 72,478 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| | 670,904 | 698,918 | 745,195 | 766,125 |
| STUDENT & STAFF ACTIVITIES | | | | |
| SALARIES | 350,245 | 304,211 | 306,163 | 261,767 |
| BENEFITS | 58,910 | 53,239 | 48,206 | 52,614 |
| PURCHASED SERVICES | 82,760 | 114,185 | 305,283 | 69,900 |
| SUPPLIES | 871,315 | 862,857 | 785,748 | 1,170,096 |
| CAPITAL OUTLAY | 0 | 0 | 9,825 | 0 |
| | 1,363,230 | 1,334,492 | 1,455,225 | 1,554,377 |

REVISED BUDGET 2012-2013
DECEMBER 11, 2012

# 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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| SALARIES | 431,101 | 435,933 | 466,302 | 497,365 |
| BENEFITS | 129,284 | 141,090 | 116,850 | 124,125 |
| PURCHASED SERVICES | 64,285 | 31,938 | 63,052 | 46,297 |
| SUPPLIES | 22,441 | 22,338 | 10,549 | 20,800 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| TOTAL EXECUTIVE ADMINISTRATION | 647,111 | 631,299 | 656,753 | 688,587 |

REVISED BUDGET 2012-2013
DECEMBER 11, 2012
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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| SALARIES | 825,655 | 836,829 | 933,700 | 934,867 |
| BENEFITS | 203,018 | 215,968 | 235,797 | 223,679 |
| PURCHASED SERVICES | 96,077 | 76,154 | 74,742 | 73,991 |
| SUPPLIES | 673,699 | 262,019 | 625,843 | 308,016 |
| CAPITAL OUTLAY | 4,409 | 179,151 | 61,358 | 25,168 |
| TOTAL CURRICULUM AND INSTRUCTION | 1,802,858 | 1,570,121 | 1,931,440 | 1,565,721 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING FUND EXPENDITURES

| CURRICULUM AND INSTRUCTION | | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|---|
| TITLE I | | | | | |
| | SALARIES | 203,381 | 101,335 | 183,708 | 308,880 |
| | BENEFITS | 58,436 | 36,338 | 63,450 | 90,021 |
| | PURCHASED SERVICES | 1,294 | 27,250 | 19,865 | 17,947 |
| | SUPPLIES | 0 | 149 | 102 | 6,116 |
| | TOTAL TITLE I | 263,111 | 165,072 | 267,125 | 422,964 |
| TITLE II (a & d) | | | | | |
| | SALARIES | 98,538 | 99,419 | 96,218 | 121,269 |
| | BENEFITS | 34,455 | 40,637 | 28,851 | 28,823 |
| | PURCHASED SERVICES | 7,264 | 19,635 | 24,705 | 34,332 |
| | SUPPLIES | 4,397 | 140 | 0 | 0 |
| | TOTAL TITLE V | 144,654 | 159,831 | 149,774 | 184,424 |
| OTHER FEDERAL PROGRAMS AND OTHER GRANTS | | | | | |
| | SALARIES | 58,116 | 84,648 | 20,308 | 73,198 |
| | BENEFITS | 16,469 | 21,220 | 3,087 | 20,753 |
| | PURCHASED SERVICES | 57,528 | 10,879 | 12,451 | 10,680 |
| | SUPPLIES | 5,675 | 8,538 | 8,819 | 5,570 |
| | CAPITAL OUTLAY | 1,744 | 0 | 0 | 73,648 |
| | TOTAL GRANTS | 139,532 | 125,285 | 44,665 | 183,849 |
| TITLE IV - DRUG FREE SCHOOLS | | | | | |
| | SALARIES | 0 | 0 | 0 | 0 |
| | BENEFITS | 0 | 0 | 0 | 0 |
| | PURCHASED SERVICES | 18,323 | 375 | 0 | 0 |
| | SUPPLIES | 0 | 0 | 0 | 0 |
| | TOTAL DRUG FREE PROGRAM | 18,323 | 375 | 0 | 0 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING FUND EXPENDITURES

| CURRICULUM AND INSTRUCTION | | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|---|
| ACADEMIC CAMP | | | | | |
| SALARIES | | 3,338 | 3,203 | 3,990 | 4,784 |
| BENEFITS | | 494 | 493 | 620 | 764 |
| PURCHASED SERVICES | | 1,821 | 0 | 0 | 0 |
| SUPPLIES | | 3,450 | 300 | 99 | 198 |
| TOTAL ACADEMIC CAMP | | 9,103 | 3,996 | 4,709 | 5,746 |
| FULL DAY KDG | | | | | |
| SALARIES | | 235,376 | 285,754 | 287,188 | 314,789 |
| BENEFITS | | 66,772 | 85,812 | 89,531 | 95,493 |
| TOTAL FULL DAY KDG | | 302,148 | 371,566 | 376,719 | 410,282 |
| TUITION TO OTHER SCHOOLS | | | | | |
| PURCHASED SERVICES | | 426,241 | 170,551 | 268,594 | 335,893 |
| SUPPLIES | | 0 | 96 | 0 | 0 |
| PEGS | 250,800 | | | | |
| DIV YOUTH SERVICES | 15,000 | | | | |
| MANAGEMENT SCHOOL | 61,543 | | | | |
| ALT TO SUSPENSION | 8,550 | | | | |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING FUND EXPENDITURES

| CURRICULUM AND INSTRUCTION | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| INSTRUMENTAL MUSIC | | | | |
| SALARIES | 397,905 | 383,714 | 500,914 | 513,736 |
| BENEFITS | 122,653 | 125,737 | 167,250 | 172,510 |
| PURCHASED SERVICES | 36,593 | 27,564 | 42,922 | 42,000 |
| SUPPLIES | 25,941 | 19,495 | 23,211 | 22,500 |
| CAPITAL OUTLAY | 25,029 | 16,016 | 22,420 | 22,268 |
| TOTAL INSTRUMENTAL MUSIC | 608,121 | 572,526 | 756,717 | 773,014 |
| | | | | |
| GIFTED AND TALENTED PROGRAM | | | | |
| SALARIES | 520,952 | 469,705 | 478,049 | 495,400 |
| BENEFITS | 132,876 | 122,614 | 135,627 | 149,564 |
| PURCHASED SERVICES | 252 | 1,433 | 374 | 1,500 |
| SUPPLIES | 20,418 | 17,886 | 18,781 | 17,773 |
| TOTAL GIFTED AND TALENTED PROGRAM | 674,498 | 611,638 | 632,831 | 664,237 |
| | | | | |
| PEGS PROGRAM | | | | |
| SALARIES | 529,028 | 448,569 | 445,700 | 455,213 |
| BENEFITS | 140,278 | 124,104 | 134,913 | 140,647 |
| PURCHASED SERVICES | 14,893 | 10,249 | 16,366 | 19,604 |
| SUPPLIES | 33,149 | 29,510 | 31,823 | 37,568 |
| CAPITAL OUTLAY | 35,824 | 27,188 | 23,560 | 17,600 |
| TOTAL PEGS PROGRAM | 753,172 | 639,620 | 652,362 | 670,632 |
| | | | | |
| SUMMER SCHOOL | | | | |
| SALARIES | 199,796 | 116,964 | 115,432 | 90,813 |
| BENEFITS | 28,714 | 18,583 | 18,215 | 15,984 |
| PURCHASED SERVICES | 18,498 | 281 | 8,787 | 420 |
| SUPPLIES | 783 | 730 | 875 | 1,741 |
| TOTAL SUMMER SCHOOL | 247,791 | 136,558 | 143,309 | 108,958 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

| CURRICULUM AND INSTRUCTION | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| MEDIA SERVICE CENTER | | | | |
| SALARIES | 45,045 | 33,614 | 36,125 | 28,155 |
| BENEFITS | 13,834 | 12,356 | 13,090 | 12,538 |
| PURCHASED SERVICES | 7,576 | 7,576 | 7,576 | 7,576 |
| SUPPLIES | 88,202 | 8,191 | 8,183 | 8,202 |
| TOTAL MEDIA SERVICES | 154,657 | 61,737 | 64,974 | 56,471 |
| PROFESSIONAL DEVELOPMENT (a) | | | | |
| SALARIES | 17,905 | 16,962 | 2,270 | 57,727 |
| BENEFITS | 2,520 | 2,541 | 355 | 2,100 |
| PURCHASED SERVICES | 105,483 | 71,123 | 71,960 | 70,787 |
| SUPPLIES | 13,808 | 6,025 | 20,644 | 56,552 |
| TOTAL MEDIA SERVICES | 139,716 | 96,651 | 95,229 | 187,166 |

(a) Included with Personnel Services in previous budgets.

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|---|
| SALARIES | | 290,590 | 291,951 | 301,497 | 295,804 |
| BENEFITS-PERSONNEL | | 75,942 | 78,380 | 82,312 | 81,278 |
| BENEFITS-DISTRICT | | 106,933 | 100,106 | 65,925 | 92,820 |
| EMPLOYEE ASSISTANCE | 9,900 | | | | |
| TUITION REIMB | 82,920 | | | | |
| PURCHASED SERVICES | | -3,628 | 0 | 3,294 | 0 |
| SUPPLIES | | 4,726 | 0 | -2,156 | 0 |
| TOTAL PERSONNEL SERVICES | | 474,563 | 470,437 | 450,872 | 469,902 |

COST SAVINGS RETIREMENT PLAN

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| SALARIES | 333,645 | 288,030 | 389,997 | 471,061 |
| BENEFITS | 98,861 | 142,212 | 225,378 | 277,335 |
| TOTAL EARLY RETIREMENT PLAN | 432,506 | 430,242 | 615,375 | 748,396 |

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| OPERATION OF PLANT | | | | |
| SALARIES | 2,492,177 | 2,581,658 | 2,829,193 | 2,917,792 |
| BENEFITS | 786,410 | 819,229 | 879,505 | 998,100 |
| PURCHASED SERVICES | 803,805 | 723,990 | 1,047,754 | 916,567 |
| SUPPLIES | 1,437,508 | 1,657,720 | 1,966,712 | 2,051,495 |
| CAPITAL OUTLAY * | 919,963 | 455,239 | 498,561 | 727,495 |
| TOTAL OPERATION OF PLANT | 6,439,863 | 6,237,836 | 7,221,725 | 7,611,449 |

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

| | | | | |
|---|---|---|---|---|
| BOND ISSUES FOR CAPITAL IMPROVEMENTS | | | | |
| PROP 4 | 0 | 0 | 0 | 0 |
| PROP R 2007 | 3,030,825 | 0 | 0 | 0 |
| PROP R 2008 | 5,013,726 | 19,321,230 | 8,417,792 | 164,618 |
| TOTAL BOND ISSUES FOR CAPITAL IMPROVEME | 8,044,551 | 19,321,230 | 8,417,792 | 164,618 |

| | | | | |
|---|---|---|---|---|
| TECHNOLOGY | | | | |
| SALARIES | 700,203 | 544,018 | 543,725 | 584,942 |
| BENEFITS | 183,986 | 164,114 | 155,654 | 184,353 |
| PURCHASED SERVICES | 320,211 | 423,042 | 372,678 | 250,250 |
| SUPPLIES | 83,305 | 18,154 | 112,029 | 85,000 |
| CAPITAL OUTLAY | 785,590 | 685,595 | 615,900 | 740,000 |
| TOTAL TECHNOLOGY | 2,073,295 | 1,834,923 | 1,799,986 | 1,844,545 |

ents

REVISED BUDGET 2012-2013

DECEMBER 11, 2012

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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| BUSINESS SERVICES | | | | |
| SALARIES | 609,349 | 614,387 | 586,936 | 627,716 |
| BENEFITS-BUSINESS OFFICE | 162,439 | 164,414 | 162,429 | 179,999 |
| BENEFITS-DISTRICT (RESERVE & WORK COMI | 215,069 | 339,879 | 177,715 | 445,801 |
| DISTRICT PROPERTY, LIABILITY AND EQUIP IN | 385,345 | 275,380 | 422,268 | 465,000 |
| PURCHASED SERVICES | 687,662 | 553,576 | 706,799 | 908,716 |
| SUPPLIES | 43,086 | 54,577 | 22,599 | 185,050 |
| BOND REFUNDING/ISSUE COSTS | 0 | 44,221 | 51,386 | 43,900 |
| CAPITAL OUTLAY | 72,439 | 587,246 | 82,791 | 113,250 |
| TOTAL BUSINESS/CENTRAL SERVICES | 2,175,389 | 2,633,680 | 2,212,923 | 2,969,432 |
| OTHER SERVICES | | | | |
| PUPIL TRANSPORTATION | | | | |
| CONTRACTED PURCHASED SERVICES | 1,383,869 | 1,747,535 | 1,597,806 | 1,870,764 |
| TOTAL PUPIL TRANSPORTATION | 1,383,869 | 1,747,535 | 1,597,806 | 1,870,764 |
| FOOD SERVICE | | | | |
| CONTRACTED PURCHASED SERVICES | 1,999,541 | 1,940,066 | 1,991,996 | 1,995,934 |
| OTHER PURCHASED SERVICES | 8,877 | 15,326 | 24,578 | 10,000 |
| SUPPLIES | 23,014 | 24,931 | 10,824 | 20,000 |
| CAPITAL OUTLAY | 18,563 | 5,063 | 41,708 | 6,700 |
| TOTAL FOOD SERVICE | 2,049,995 | 1,985,386 | 2,069,106 | 2,032,634 |

OPERATING FUND BALANCES
REVISED BUDGET 2012-2013
DECEMBER 11, 2012

| | GENERAL (INCIDENTAL) | SPECIAL REVENUE (TEACHERS) | CAPITAL PROJECTS (BUILDING) | TOTAL |
|---|---|---|---|---|
| | | 2008-09 | | |
| BALANCE 7/1/09 | 23,652,223 | 0 | 15,661,822 | 39,314,045 |
| REVENUE | 23,246,259 | 27,789,475 | 22,940,028 | 73,975,762 |
| REVENUE AND BALANCE | 46,898,482 | 27,789,475 | 38,601,850 | 113,289,807 |
| EXPENDITURES | 21,731,920 | 34,216,343 | 9,926,554 | 65,874,817 |
| TRANSFER OF FUNDS | (6,426,868) | 6,426,868 | | 0 |
| BALANCE 6/30/10 | 18,739,694 | 0 | 28,675,296 | 47,414,990 |
| | | 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 |
| PROJECTED BALANCE 6/30/12 | 17,420,076 | 0 | 4,456,427 | 21,876,503 |
| 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 | 24,051,947 | 35,387,832 | 1,919,457 | 61,359,236 |
| TRANSFER OF FUNDS | (3,630,380) | 3,630,380 | | 0 |
| PROJECTED BALANCE 6/30/13 | 17,521,243 | 0 | 4,358,682 | 21,879,925 |

# Revised Budget

# 2012-2013

# December 11, 2012

# Debt Service
# Fund

REVISED BUDGET 2012-2013
DECEMBER 11, 2012

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,167,634,790

| SOURCE | DESCRIPTION | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|---|
| | UNADJUSTED TAX RATE | 0.38 | 0.38 | 0.485 | 0.485 |
| | ADJUSTED TAX RATE | 0.38 | 0.38 | 0.485 | 0.485 |
| LOCAL | CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING | 4,530,751 | 4,481,857 | 5,520,353 | 5,608,094 |
| | DELINQUENT TAX | 45,433 | 83,120 | 47,402 | 50,000 |
| | SURCHARGE TAX | 250,123 | 247,202 | 227,656 | 225,000 |
| | INTANGIBLE TAX | 3,294 | 4,931 | 3,505 | 4,200 |
| | INTEREST - SAVINGS | 1,186 | 167,587 | 176,024 | 176,000 |
| | INTEREST - INVESTMENTS | 141,884 | 46,455 | 30,828 | 40,000 |
| | INTEREST - DELINQUENT TAXES | 237 | 212 | 1,560 | 200 |
| | TOTAL LOCAL SOURCES | 4,972,908 | 5,031,364 | 6,007,328 | 6,103,494 |
| COUNTY | UTILITY TAXES | 91,393 | 75,263 | 155,713 | 75,000 |
| | OTHER COUNTY (SAFECO) | 0 | 0 | 0 | 0 |
| | TOTAL COUNTY SOURCES | 91,393 | 75,263 | 155,713 | 75,000 |
| OTHER | REFUNDING BONDS | 0 | 6,055,000 | 9,070,000 | 3,685,000 |
| | | 5,064,301 | 11,161,627 | 15,233,041 | 9,863,494 |

REVISED BUDGET 2012-2013
DECEMBER 11, 2012

DEBT SERVICE FUND

EXPENDITURES

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| PRINCIPAL | 2,390,000 | 8,470,000 | 11,510,000 | 6,510,000 |
| INTEREST & FEES | 3,136,938 | 3,466,399 | 3,374,144 | 3,003,750 |
| TOTAL EXPENDITURES | 5,526,938 | 11,936,399 | 14,884,144 | 9,513,750 |

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 2012-2013
DECEMBER 11, 2012

| | | |
|---|---|---|
| | 2009-10 | |
| BALANCE 7-1-09 | | $6,544,371 |
| REVENUE | | $5,064,301 |
| REVENUE AND BALANCE | | $11,608,672 |
| EXPENDITURES | | $5,526,938 |
| BALANCE 6-30-10 | | $6,081,734 |
| | 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 |
| | | |
| BALANCE 7-1-12 | | $5,655,859 |
| REVENUE | | $9,863,494 |
| REVENUE AND BALANCE | | $15,519,353 |
| EXPENDITURES | | $9,513,750 |
| PROJECTED BALANCE 6-30-13 | | $6,005,603 |

# Revised Budget

# 2012-2013

# December 11, 2012

# Related Programs

REVISED BUDGET 2012-2013
DECEMBER 11, 2012

RELATED PROGRAMS

REVENUES AND EXPENDITURES

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| HIGH SCHOOL ACTIVITIES | | | | |
| REVENUE | 640,932 | 656,756 | 701,398 | 700,000 |
| EXPENDITURES | 652,258 | 641,252 | 650,292 | 700,000 |
| BALANCE @ JUNE 30 | 258,611 | 274,115 | 325,221 | 325,221 |
| MIDDLE SCHOOL ACTIVITIES | | | | |
| REVENUE | 224,274 | 256,157 | 278,858 | 300,000 |
| EXPENDITURES | 219,873 | 234,942 | 278,012 | 300,000 |
| BALANCE @ JUNE 30 | 90,007 | 111,222 | 112,068 | 112,068 |
| ELEMENTARY ACTIVITIES | | | | |
| REVENUE | 140,010 | 128,905 | 193,288 | 200,000 |
| EXPENDITURES | 132,938 | 130,752 | 186,678 | 200,000 |
| BALANCE @ JUNE 30 | 341,330 | 339,483 | 346,093 | 346,093 |
| FOOD SERVICE | | | | |
| REVENUE | 1,992,411 | 1,865,770 | 2,010,053 | 2,001,954 |
| EXPENDITURES | 1,999,541 | 1,940,066 | 1,991,996 | 1,995,934 |
| (COST)/RETURN TO DISTRICT* | (7,130) | (74,296) | 18,057 | 6,020 |

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| GIFTED & TALENTED (PEGS) | | | | |
| REVENUE | 944,949 | 770,543 | 948,532 | 900,233 |
| EXPENDITURES | 753,172 | 639,620 | 652,362 | 670,632 |
| (COST)/RETURN TO DISTRICT | 191,777 | 130,923 | 296,170 | 229,601 |
| ECE ** | | | | |
| REVENUE | 2,209,646 | 2,135,109 | 2,479,077 | 2,527,732 |
| EXPENDITURES | 2,271,001 | 2,019,215 | 2,272,838 | 2,325,305 |
| (COST)/RETURN TO DISTRICT | (61,355) | 115,894 | 206,239 | 202,427 |
| BALANCE @ JUNE 30 | 263,628 | 379,522 | 585,761 | 788,188 |

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

# Revised Budget

# 2012-2013

# December 11, 2012

# Board Designated
# Capital Projects

REVISED BUDGET 2012-2013
DECEMBER 11, 2012
BOARD DESIGNATED CAPITAL PROJECTS

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | REVISED 12-13 |
|---|---|---|---|---|
| REVENUE | | | | |
| SALE OF PROPERTY | 14,600 | 0 | 0 | 0 |
| INTERESTE EARNED | 1,089 | 1,758 | 1,230 | 1,200 |
| TOTAL REVENUE | 15,689 | 1,758 | 1,230 | 1,200 |
| | | | | |
| EXPENDITURES | | | | |
| PROPERTY PURCHASES | 0 | 0 | 0 | 0 |
| OTHER EXPENDITURES | 0 | 400 | 0 | 298,000 |
| TOTAL EXPENDITURES | 0 | 400 | 0 | 298,000 |
| | | | | |
| BALANCE BEGINNING OF YEAR | 763,225 | 778,914 | 780,272 | 781,502 |
| BALANCE END OF YEAR | 778,914 | 780,272 | 781,502 | 484,702 |