

Lindbergh Schools

**2012-2013
Adopted Budget
&
Related Data**

June 12, 2012

Adopted Budget
June 12, 2012

TABLE OF CONTENTS

	PAGE
BUDGET MESSAGE	3
DESCRIPTION OF FUNDS	4
OPERATING FUND	
REVENUE	
REVENUE SUMMARY & GRAPH	6
REVENUE BY SOURCE	7
REVENUE BY FUND	9
EXPENDITURES	
EXPENDITURE SUMMARY, COMPARISONS AND GRAPH	11
EARLY CHILDHOOD LEVEL SCHOOL INSTRUCTION	12
ELEMENTARY LEVEL SCHOOL INSTRUCTION	13
MIDDLE LEVEL SCHOOL INSTRUCTION	14
HIGH LEVEL SCHOOL INSTRUCTION	15
ACTIVITY/ATHLETIC PROGRAMS	16
EXECUTIVE ADMINISTRATION SERVICES	17
CURRICULUM AND INSTRUCTION SERVICES	18
CURRICULUM AND INSTRUCTION - PROGRAMS	19
PERSONNEL SERVICES	23
PLANNING & DEVELOPMENT	24
BUSINESS SERVICES	25
FUND BALANCE	26
DEBT SERVICE FUND	
REVENUES	28
EXPENDITURES	29
FUND BALANCE	30
RELATED PROGRAMS	
STUDENT ACTIVITIES	32
FOOD SERVICE	32
PEGS PROGRAM	32
ECE PROGRAM	32
BOARD DESIGNATED CAPITAL PROJECTS	
REVENUE, EXPENSE AND BALANCE	34

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 balance 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 teacher 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 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 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.

Adopted Budget

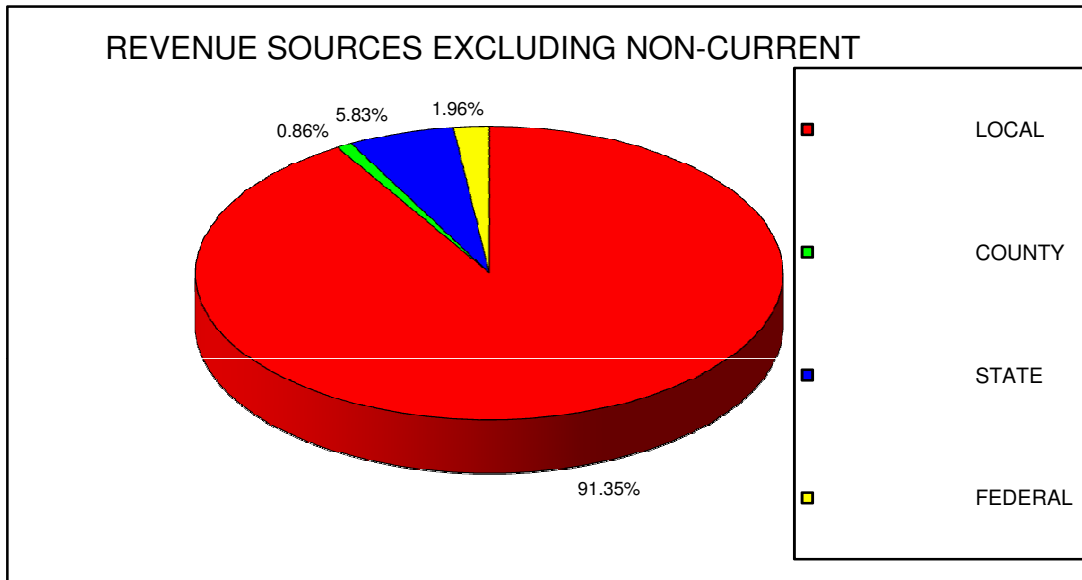
2012-2013

June 12, 2012

**Operating
Fund**

REVENUE SUMMARY
ADOPTED BUDGET 2012-2013
JUNE 12, 2012
OPERATING FUND REVENUES

SOURCES		
LOCAL	\$55,711,413	91.35%
COUNTY	523,400	0.86%
STATE	3,555,988	5.83%
FEDERAL	1,193,066	1.96%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	60,983,867	100.00%



DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	INCREASE / DECREASE 11-12 / 12-13
LOCAL	47,261,683	47,754,116	55,936,969	55,711,413	-0.40%
COUNTY	601,980	535,548	523,400	523,400	0.00%
STATE	3,348,677	3,521,245	3,484,005	3,555,988	2.07%
FEDERAL	1,734,506	1,447,768	1,270,049	1,193,066	-6.06%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	52,946,846	53,258,677	61,214,423	60,983,867	-0.38%
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	60,998,867	-0.38%

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

REVENUE ANALYSIS
ADOPTED BUDGET 2012-2013

JUNE 12, 2012

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION \$1,167,634,790

SOURCE	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	33,175,634	33,413,256	41,584,322	41,584,322
	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	4,100,000
	TUITION - PATRONS	18,570	58,577	42,750	34,200
	TUITION - ECE	2,175,428	2,135,109	2,498,732	2,498,732
	TUITION - FULL DAY KINDERGARTEN	408,190	532,227	525,000	525,000
	TUITION - PEGS	602,927	428,480	564,300	598,500
	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	121,275
	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	100,000
	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	1,579,400
	VICC	1,274,351	1,110,815	756,918	526,918
	TOTAL LOCAL SOURCES	47,261,683	47,754,116	55,936,969	55,711,413
COUNTY	FINES, FORFEITURES	67,839	68,709	73,400	73,400
	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	523,400

ADOPTED BUDGET 2012-2013
JUNE 12, 2012
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION \$1,167,634,790

SOURCE	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13
STATE	BASIC FORMULA & CLASSROOM TRUST	2,700,233	2,772,125	2,812,015	2,883,998
	TRANSPORTATION	457,949	345,547	245,000	245,000
	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	112,240
	TOTAL STATE SOURCES	3,348,677	3,521,245	3,484,005	3,555,988
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	390,439
	TITLE V	0	0	0	0
	TITLE III	32,439	34,057	59,978	59,978
	TITLE IV DRUG FREE PROGRAM	18,379	598	0	0
	TITLE II	122,031	159,948	189,516	189,516
	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	1,193,066
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	60,998,867

ADOPTED BUDGET 2012-2013

JUNE 12, 2012

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

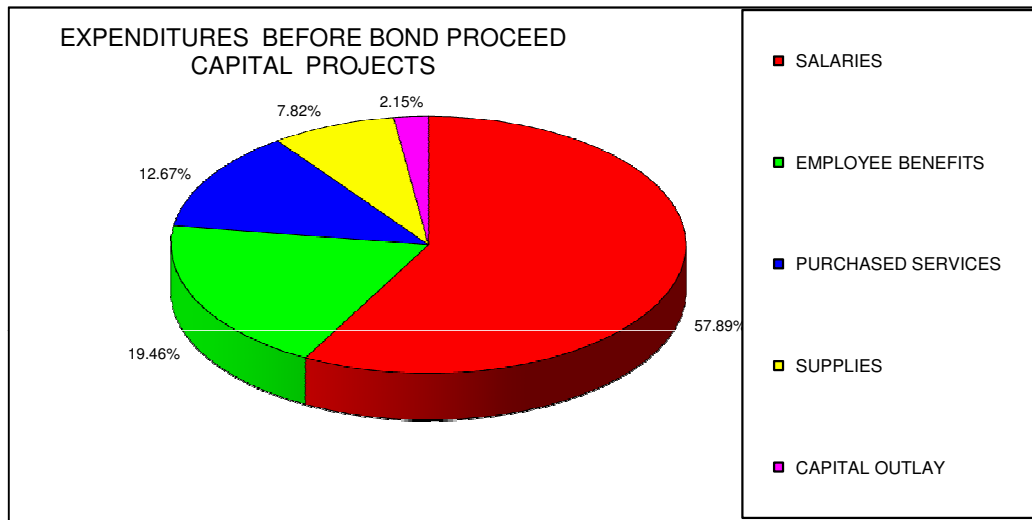
ASSESSED VALUATION		\$1,167,634,790			
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
LOCAL	UNADJUSTED LEVY	\$1.5000	\$2.0000	\$0.1888	\$3.6888
	ADJUSTED LEVY	1.5000	2.0000	0.1888	\$3.6888
	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	17,320,068	22,958,704	1,305,550	41,584,322
	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)	2,050,000	2,050,000	0	4,100,000
	TUITION - PATRONS	0	34,200	0	34,200
	TUITION - ECE	2,498,732	0	0	2,498,732
	TUITION - FULL DAY KINDERGARTEN	0	525,000	0	525,000
	TUITION - PEGS	0	598,500	0	598,500
	TUITION - SUMMER SCHOOL	0	500	0	500
	INTEREST - SAVINGS	20,000	5,100	1,575	26,675
	INTEREST - INVESTMENTS	75,275	26,000	20,000	121,275
	INTEREST - DELINQUENT TAXES	800	1,200	50	2,050
	ATHLETICS	48,900	0	0	48,900
	RENTALS	100,000	0	0	100,000
	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	1,562,200	17,200	0	1,579,400
	VICC	131,730	395,188	0	526,918
	TOTAL LOCAL SOURCES	26,231,260	28,146,228	1,333,925	55,711,413
COUNTY	FINES, FORFEITURES	0	73,400	0	73,400
	UTILITY TAXES	165,000	285,000	0	450,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	165,000	358,400	0	523,400

ADOPTED BUDGET 2012-2013
JUNE 12, 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	2,170,525	713,473	0	2,883,998
	TRANSPORTATION	245,000	0	0	245,000
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	70,326	0	243,424	313,750
	OTHER	50,508	61,732	0	112,240
	TOTAL STATE SOURCES	2,536,779	775,785	243,424	3,555,988
FEDERAL	MEDICAID	25,000	0	0	25,000
	ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	0	0	0	0
	TITLE I	390,439	0	0	390,439
	TITLE V	0	0	0	0
	TITLE III	59,978	0	0	59,978
	TITLE IV DRUG FREE PROGRAM	0	0	0	0
	TITLE II	189,516	0	0	189,516
	FOOD SERVICE	528,133	0	0	528,133
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	1,193,066	0	0	1,193,066
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		30,126,105	29,280,413	1,592,349	60,998,867

EXPENDITURE SUMMARY
ADOPTED BUDGET 2012-2013
JUNE 12, 2012

SALARIES	35,297,843	57.88%
EMPLOYEE BENEFITS	11,863,018	19.46%
PURCHASED SERVICES	7,727,770	12.67%
SUPPLIES	4,767,322	7.82%
CAPITAL OUTLAY	1,313,601	2.15%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	<u>\$60,969,554</u>	<u>99.98%</u>



DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	% INCR/DECR 11-12 / 12-13
SALARIES	34,890,085	32,705,088	34,638,392	35,297,843	1.90%
BENEFITS	9,963,578	9,917,986	11,584,961	11,863,018	2.40%
PURCHASED SERVICES	6,957,464	6,732,425	7,926,041	7,727,770	-2.50%
SUPPLIES	4,137,128	3,685,084	4,973,415	4,767,322	-4.14%
CAPITAL OUTLAY	1,882,004	2,041,256	1,651,543	1,313,601	-20.46%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	<u>\$57,830,259</u>	<u>\$55,081,839</u>	<u>\$60,774,352</u>	<u>\$60,969,554</u>	<u>0.32%</u>
BOND PROCEED CAPITAL PROJECTS	8,044,551	19,321,230	8,582,410	275,000	
TOTAL OPERATING EXPENDITURES	<u>\$65,874,810</u>	<u>\$74,403,069</u>	<u>\$69,356,762</u>	<u>\$61,244,554</u>	

EXPENDITURE ANALYSIS
ADOPTED BUDGET 2012-2013
JUNE 12, 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	REVISED 11-12	ADOPTED 12-13
PARENTS AS TEACHERS:				
SALARIES	223,690	127,760	132,862	135,226
BENEFITS	31,849	39,999	16,955	19,544
PURCHASED SERVICES	7,899	3,918	7,750	4,197
SUPPLIES	2,321	2,106	2,000	600
CAPITAL OUTLAY	0	0	0	0
TOTAL PARENTS AS TEACHERS	265,759	173,783	159,567	159,567
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,563,322	1,366,273	1,495,672	1,521,672
BENEFITS	464,607	427,345	508,462	511,462
PURCHASED SERVICES	165,704	202,345	259,918	260,277
SUPPLIES	77,368	23,252	31,894	31,894
CAPITAL OUTLAY	0	0	29,000	0
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,271,001	2,019,215	2,324,946	2,325,305
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	0	0	0
BENEFITS	0	0	0	0
PURCHASED SERVICES	838	966	0	0
SUPPLIES	7,950	4,343	15,000	15,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	8,788	5,309	15,000	15,000

EXPENDITURE ANALYSIS
ADOPTED BUDGET 2012-2013
JUNE 12, 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	REVISED	ADOPTED
	09-10	10-11	11-12	12-13
SALARIES	10,578,806	10,090,565	10,124,596	10,442,011
BENEFITS	2,978,996	2,945,690	3,247,479	3,370,539
PURCHASED SERVICES	22,990	20,944	16,973	16,973
SUPPLIES	226,231	213,923	245,591	250,767
CAPITAL OUTLAY	0	2,151	3,000	2,000
TOTAL ELEMENTARY SCHOOL INSTRUCTION	13,807,023	13,273,273	13,637,639	14,082,290

ADOPTED BUDGET 2012-2013
JUNE 12, 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	ACTUAL	REVISED	ADOPTED
	09-10	10-11	11-12	12-13
SALARIES	5,349,074	5,047,754	5,815,602	5,900,224
BENEFITS	1,453,411	1,399,024	1,834,555	1,893,875
PURCHASED SERVICES	13,109	4,902	11,600	13,650
SUPPLIES	97,345	93,905	126,694	137,292
CAPITAL OUTLAY	0	0	500	500
TOTAL MIDDLE SCHOOL INSTRUCTION	6,912,939	6,545,585	7,788,951	7,945,541

ADOPTED BUDGET 2012-2013
JUNE 12, 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	REVISED 11-12	ADOPTED 12-13
SALARIES	8,191,391	7,494,319	7,682,730	7,789,097
BENEFITS	2,291,293	2,185,116	2,513,546	2,552,808
PURCHASED SERVICES	57,908	53,812	64,811	64,811
SUPPLIES	276,618	233,577	258,900	283,153
CAPITAL OUTLAY	18,443	38,298	26,210	26,210
TOTAL HIGH SCHOOL INSTRUCTION	10,835,653	10,005,122	10,546,197	10,716,079

ADOPTED BUDGET 2012-2013
JUNE 12, 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	REVISED 11-12	ADOPTED 12-13
DISTRICT ACTIVITY PROGRAM				
SALARIES	211,317	224,681	253,820	256,455
BENEFITS	36,207	42,154	68,618	70,373
PURCHASED SERVICES	26,545	23,271	24,050	24,050
SUPPLIES	60,377	77,987	49,652	47,687
CAPITAL OUTLAY	0	1,088	0	0
	334,446	369,181	396,140	398,565
HS ATHLETIC PROGRAM				
SALARIES	430,140	412,832	412,850	419,874
BENEFITS	68,862	69,592	72,022	73,495
PURCHASED SERVICES	137,901	174,159	136,440	137,280
SUPPLIES	34,001	42,335	96,238	72,478
CAPITAL OUTLAY	0	0	0	0
	670,904	698,918	717,550	703,127
STUDENT & STAFF ACTIVITIES				
SALARIES	350,245	304,211	293,954	297,929
BENEFITS	58,910	53,239	64,670	65,808
PURCHASED SERVICES	82,760	114,185	69,900	69,900
SUPPLIES	871,315	862,857	1,061,861	1,061,861
CAPITAL OUTLAY	0	0	0	0
	1,363,230	1,334,492	1,490,385	1,495,498

ADOPTED BUDGET 2012-2013
JUNE 12, 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	REVISED 11-12	ADOPTED 12-13
SALARIES	431,101	435,933	471,111	498,035
BENEFITS	129,284	141,090	121,596	126,057
PURCHASED SERVICES	64,285	31,938	75,922	46,297
SUPPLIES	22,441	22,338	21,300	20,800
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	647,111	631,299	689,929	691,189

ADOPTED BUDGET 2012-2013
JUNE 12, 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	REVISED 11-12	ADOPTED 12-13
SALARIES	825,655	836,829	877,142	932,794
BENEFITS	203,018	215,968	229,443	220,252
PURCHASED SERVICES	96,077	76,154	62,520	71,732
SUPPLIES	673,699	262,019	757,876	334,306
CAPITAL OUTLAY	4,409	179,151	32,458	15,878
TOTAL CURRICULUM AND INSTRUCTION	1,802,858	1,570,121	1,959,439	1,574,962

ADOPTED BUDGET 2012-2013
JUNE 12, 2012
OPERATING FUND EXPENDITURES

	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13
CURRICULUM AND INSTRUCTION				
TITLE I				
SALARIES	203,381	101,335	187,800	191,143
BENEFITS	58,436	36,338	69,312	66,731
PURCHASED SERVICES	1,294	27,250	56,490	56,490
SUPPLIES	0	149	3,336	3,336
TOTAL TITLE I	263,111	165,072	316,938	317,700
TITLE II (a & d)				
SALARIES	98,538	99,419	97,032	98,759
BENEFITS	34,455	40,637	28,947	29,456
PURCHASED SERVICES	7,264	19,635	62,750	62,750
SUPPLIES	4,397	140	0	0
TOTAL TITLE V	144,654	159,831	188,729	190,965
OTHER FEDERAL PROGRAMS AND OTHER GRANTS				
SALARIES	58,116	84,648	31,533	29,714
BENEFITS	16,469	21,220	4,604	4,290
PURCHASED SERVICES	57,528	10,879	24,437	24,415
SUPPLIES	5,675	8,538	21,609	19,509
CAPITAL OUTLAY	1,744	0	0	0
TOTAL GRANTS	139,532	125,285	82,183	77,928
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

ADOPTED BUDGET 2012-2013
JUNE 12, 2012
OPERATING FUND EXPENDITURES

	ACTUAL	ACTUAL	REVISED	ADOPTED
	09-10	10-11	11-12	12-13
CURRICULUM AND INSTRUCTION				
ACADEMIC CAMP				
SALARIES	3,338	3,203	4,366	4,784
BENEFITS	494	493	681	764
PURCHASED SERVICES	1,821	0	0	0
SUPPLIES	3,450	300	121	198
TOTAL ACADEMIC CAMP	9,103	3,996	5,168	5,746
FULL DAY KDG				
SALARIES	235,376	285,754	289,014	294,159
BENEFITS	66,772	85,812	89,866	92,460
TOTAL FULL DAY KDG	302,148	371,566	378,880	386,619
TUITION TO OTHER SCHOOLS				
PURCHASED SERVICES	426,241	170,551	275,300	307,393
SUPPLIES	0	96	50	0
PEGS	222,300			
DIV YOUTH SERVICES	15,000			
MANAGEMENT SCHOOL	61,543			
ALT TO SUSPENSION	8,550			

ADOPTED BUDGET 2012-2013
JUNE 12, 2012
OPERATING FUND EXPENDITURES

	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13
CURRICULUM AND INSTRUCTION				
INSTRUMENTAL MUSIC				
SALARIES	397,905	383,714	500,314	509,220
BENEFITS	122,653	125,737	167,336	172,306
PURCHASED SERVICES	36,593	27,564	33,875	42,000
SUPPLIES	25,941	19,495	21,000	22,500
CAPITAL OUTLAY	25,029	16,016	32,268	22,268
TOTAL INSTRUMENTAL MUSIC	608,121	572,526	754,793	768,294
GIFTED AND TALENTED PROGRAM				
SALARIES	520,952	469,705	479,208	489,006
BENEFITS	132,876	122,614	144,655	148,442
PURCHASED SERVICES	252	1,433	3,100	1,500
SUPPLIES	20,418	17,886	16,173	17,773
TOTAL GIFTED AND TALENTED PROGRAM	674,498	611,638	643,136	656,721
PEGS PROGRAM				
SALARIES	529,028	448,569	450,349	458,365
BENEFITS	140,278	124,104	155,078	157,517
PURCHASED SERVICES	14,893	10,249	17,604	19,604
SUPPLIES	33,149	29,510	39,568	43,728
CAPITAL OUTLAY	35,824	27,188	17,600	17,600
TOTAL PEGS PROGRAM	753,172	639,620	680,199	696,814
SUMMER SCHOOL				
SALARIES	199,796	116,964	230,562	74,803
BENEFITS	28,714	18,583	33,005	8,225
PURCHASED SERVICES	18,498	281	308	420
SUPPLIES	783	730	1,741	1,741
TOTAL SUMMER SCHOOL	247,791	136,558	265,616	85,189

ADOPTED BUDGET 2012-2013
JUNE 12, 2012
OPERATING FUND EXPENDITURES

SUPPORT SERVICES

	ACTUAL	ACTUAL	REVISED	ADOPTED
CURRICULUM AND INSTRUCTION	09-10	10-11	11-12	12-13

MEDIA SERVICE CENTER

SALARIES	45,045	33,614	31,317	31,875
BENEFITS	13,834	12,356	12,714	13,125
PURCHASED SERVICES	7,576	7,576	7,576	7,576
SUPPLIES	88,202	8,191	8,202	8,202
TOTAL MEDIA SERVICES	154,657	61,737	59,809	60,778

PROFESSIONAL DEVELOPMENT (a)

SALARIES	17,905	16,962	11,760	24,860
BENEFITS	2,520	2,541	0	2,100
PURCHASED SERVICES	105,483	71,123	104,816	103,104
SUPPLIES	13,808	6,025	15,408	56,952
TOTAL MEDIA SERVICES	139,716	96,651	131,984	187,016

(a) Included with Personnel Services in previous budgets.

ADOPTED BUDGET 2012-2013

JUNE 12, 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	REVISED 11-12	ADOPTED 12-13
SALARIES	290,590	291,951	314,432	344,029
BENEFITS-PERSONNEL	75,942	78,380	88,882	95,073
BENEFITS-DISTRICT	106,933	100,106	92,820	92,820
EMPLOYEE ASSISTANCE	9,900			
TUITION REIMB	83,800			
PURCHASED SERVICES	-3,628	0	0	0
SUPPLIES	4,726	0	0	0
TOTAL PERSONNEL SERVICES	474,563	470,437	496,134	531,922

COST SAVINGS RETIREMENT PLAN

SALARIES	333,645	288,030	382,582	471,061
BENEFITS	98,861	142,212	234,931	277,335
TOTAL EARLY RETIREMENT PLAN	432,506	430,242	617,513	748,396

ADOPTED BUDGET 2012-2013
JUNE 12, 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	REVISED 11-12	ADOPTED 12-13
OPERATION OF PLANT				
SALARIES	2,492,177	2,581,658	2,897,201	2,897,613
BENEFITS	786,410	819,229	966,749	988,890
PURCHASED SERVICES	803,805	723,990	1,094,577	916,567
SUPPLIES	1,437,508	1,657,720	1,987,811	2,047,495
CAPITAL OUTLAY *	919,963	455,239	485,407	359,195
TOTAL OPERATION OF PLANT	6,439,863	6,237,836	7,431,745	7,209,760

* Includes Board Designated Capital Projects

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	8,582,410	275,000
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENTS	8,044,551	19,321,230	8,582,410	275,000

TECHNOLOGY

SALARIES	700,203	544,018	550,179	547,758
BENEFITS	183,986	164,114	168,485	170,986
PURCHASED SERVICES	320,211	423,042	271,800	250,250
SUPPLIES	83,305	18,154	85,000	85,000
CAPITAL OUTLAY	785,590	685,595	750,000	750,000
TOTAL TECHNOLOGY	2,073,295	1,834,923	1,825,464	1,803,994

ADOPTED BUDGET 2012-2013
JUNE 12, 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	ACTUAL	REVISED	ADOPTED
	09-10	10-11	11-12	12-13
BUSINESS SERVICES				
SALARIES	609,349	614,387	620,404	637,377
BENEFITS-BUSINESS OFFICE	162,439	164,414	176,759	182,484
BENEFITS-DISTRICT (RESERVE & WORK COMF	215,069	339,879	472,791	455,801
DISTRICT PROPERTY, LIABILITY AND EQUIP IN:	385,345	275,380	495,090	455,000
PURCHASED SERVICES	687,662	553,576	931,736	894,836
SUPPLIES	43,086	54,577	86,390	185,050
CAPITAL OUTLAY	72,439	631,467	253,400	113,250
TOTAL BUSINESS/CENTRAL SERVICES	2,175,389	2,633,680	3,036,570	2,923,798

OTHER SERVICES

PUPIL TRANSPORTATION

CONTRACTED PURCHASED SERVICES	1,383,869	1,747,535	1,810,764	1,870,764
TOTAL PUPIL TRANSPORTATION	1,383,869	1,747,535	1,810,764	1,870,764

FOOD SERVICE

CONTRACTED PURCHASED SERVICES	1,999,541	1,940,066	1,995,934	1,995,934
OTHER PURCHASED SERVICES	8,877	15,326	10,000	10,000
SUPPLIES	23,014	24,931	20,000	20,000
CAPITAL OUTLAY	18,563	5,063	21,700	6,700
TOTAL FOOD SERVICE	2,049,995	1,985,386	2,047,634	2,032,634

OPERATING FUND BALANCES
ADOPTED BUDGET 2012-2013
JUNE 12, 2012

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS) 2008-09	CAPITAL PROJECTS (BUILDING)	TOTAL
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	28,907,339	29,192,827	3,129,257	61,229,423
REVENUE AND BALANCE	44,831,285	29,192,827	13,504,248	87,528,360
EXPENDITURES	24,417,217	34,758,992	10,180,553	69,356,762
TRANSFER OF FUNDS	(5,566,165)	5,566,165		0
PROJECTED BALANCE 6/30/12	14,847,903	0	3,323,695	18,171,598
BALANCE 7/1/12	14,847,903	0	3,323,695	18,171,598
REVENUE	30,126,105	29,280,413	1,592,349	60,998,867
REVENUE AND BALANCE	44,974,008	29,280,413	4,916,044	79,170,465
EXPENDITURES	24,104,293	35,551,660	1,588,601	61,244,554
TRANSFER OF FUNDS	(6,271,247)	6,271,247		0
PROJECTED BALANCE 6/30/13	14,598,468	0	3,327,443	17,925,911

Adopted Budget

2012-2013

June 12, 2012

Debt Service Fund

ADOPTED BUDGET 2012-2013
JUNE 12, 2012

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,167,634,790

SOURCE	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 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	5,475,000	5,475,000
	DELINQUENT TAX	45,433	83,120	50,000	50,000
	SURCHARGE TAX	250,123	247,202	225,000	225,000
	INTANGIBLE TAX	3,294	4,931	4,200	4,200
	INTEREST - SAVINGS	1,186	167,587	176,000	176,000
	INTEREST - INVESTMENTS	141,884	46,455	40,000	40,000
	INTEREST - DELINQUENT TAXES	237	212	200	200
	TOTAL LOCAL SOURCES	4,972,908	5,031,364	5,970,400	5,970,400
COUNTY	UTILITY TAXES	91,393	75,263	75,000	75,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	91,393	75,263	75,000	75,000
OTHER	REFUNDING BONDS	0	6,055,000	9,070,000	0
		5,064,301	11,161,627	15,115,400	6,045,400

ADOPTED BUDGET 2012-2013
JUNE 12, 2012

DEBT SERVICE FUND

	EXPENDITURES			
	ACTUAL	ACTUAL	REVISED	ADOPTED
	09-10	10-11	11-12	12-13
PRINCIPAL	2,390,000	8,470,000	11,510,000	2,855,000
INTEREST & FEES	<u>3,136,938</u>	<u>3,466,399</u>	<u>3,544,050</u>	<u>3,003,750</u>
TOTAL EXPENDITURES	5,526,938	11,936,399	15,054,050	5,858,750

Note: 2010-11 Principal includes bond refunding of \$5,985,000.00.

Note: 2011-2012 Principal includes bond refunding of \$8,905,000.

DEBT SERVICE FUND BALANCES

ADOPTED BUDGET 2012-2013
JUNE 12, 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		\$15,115,400
REVENUE AND BALANCE		\$20,422,362
EXPENDITURES		\$15,054,050
PROJECTED BALANCE 6-30-12		\$5,368,312
BALANCE 7-1-12		\$5,368,312
REVENUE		\$6,045,400
REVENUE AND BALANCE		\$11,413,712
EXPENDITURES		\$5,858,750
PROJECTED BALANCE 6-30-13		\$5,554,962

Adopted Budget

2012-2013

June 12, 2012

**Related
Programs**

ADOPTED BUDGET 2012-2013

JUNE 12, 2012

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13
HIGH SCHOOL ACTIVITIES				
REVENUE	640,932	656,756	650,000	650,000
EXPENDITURES	652,258	641,252	650,000	650,000
BALANCE @ JUNE 30	258,611	274,115	274,115	274,115
MIDDLE SCHOOL ACTIVITIES				
REVENUE	224,274	256,157	300,000	300,000
EXPENDITURES	219,873	234,942	300,000	300,000
BALANCE @ JUNE 30	90,007	111,222	111,222	111,222
ELEMENTARY ACTIVITIES				
REVENUE	140,010	128,905	140,000	140,000
EXPENDITURES	132,938	130,752	140,000	140,000
BALANCE @ JUNE 30	341,330	339,483	339,483	339,483
FOOD SERVICE				
REVENUE	1,992,411	1,865,770	2,001,954	2,001,954
EXPENDITURES	1,999,541	1,940,066	1,995,934	1,995,934
(COST)/RETURN TO DISTRICT*	(7,130)	(74,296)	6,020	6,020
*DOES NOT INCLUDE INDIRECT COST FOR DISTRIBUTION, MAINTENANCE AND UTILITIES				
GIFTED & TALENTED (PEGS)				
REVENUE	944,949	770,543	905,933	940,133
EXPENDITURES	753,172	639,620	680,199	696,814
(COST)/RETURN TO DISTRICT	191,777	130,923	225,734	243,319
ECE **				
REVENUE	2,209,646	2,135,109	2,527,732	2,527,732
EXPENDITURES	2,271,001	2,019,215	2,324,946	2,325,305
(COST)/RETURN TO DISTRICT	(61,355)	115,894	202,786	202,427
BALANCE @ JUNE 30	263,628	379,522	582,308	784,735

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

Adopted Budget

2012-2013

June 12, 2012

**Board Designated
Capital Projects**

ADOPTED BUDGET 2012-2013
JUNE 12, 2012
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13
REVENUE				
SALE OF PROPERTY	14,600	0	0	0
INTERESTE EARNED	1,089	1,758	1,200	1,200
TOTAL REVENUE	15,689	1,758	1,200	1,200
EXPENDITURES				
PROPERTY PURCHASES	0	0	0	0
OTHER EXPENDITURES	0	400	35,000	35,000
TOTAL EXPENDITURES	0	400	35,000	35,000
BALANCE BEGINNING OF YEAR	616,104	631,793	633,151	599,351
BALANCE END OF YEAR	631,793	633,151	599,351	565,551