Lindbergh School District

2011-2012
Revised Budget
&
Related Data

February 14, 2012

Revised Budget
February 14, 2012

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BUDGET MESSAGE

The 2011-12 budget reflects the long range budget planning that the BOE has engaged in over the past several fiscal years. With the exception of some items that were indicated as one-year only reductions, all of the budget reductions initiated over the last 2 years remain in effect for 11-12. This plan includes the voter approved $.65 operating levy and the costs of transitioning from a single middle school to two middle schools as well as the redistricting of elementary schools to approximate equivalent size.

Revenues for 2011-12 are projected to increase $7,560,000 from the final 10-11 budget. The voter approved tax levy which will generate over $8 million in additional revenue. Unfortunately, other revenue sources such as state aid, Voluntary Interdistrict Choice Corporation (VICC), and interest earnings continue to decline. The VICC revenue in the 11-12 budget is $956,625. Since the district entered into an exit strategy for the VICC program due to continued increases in resident students, this revenue source over the next several years will fall to zero. Total Operation revenues are projected to be $60,812,763.

Overall expenditures for 2011-12 are projected to increase $2.1 million from 2010-11. The staff salary increases utilize the board approved teacher salary schedule reflecting a 3.87% increase for all staff and administrators. Health insurance benefits are budgeted for a 5% increase January 2012.

It is important to note that in this current economic climate, revenues are projected based information available May 2011. Sales tax revenue and state aid have been budgeted conservatively with the hopes that further revenue cuts can be avoided.

The Debt Service Fund (not included in the above narrative) is projected to operate at a deficit of $228,100. This cash shortfall is part of a planned debt service model incorporating all of the existing debt.

While this budget reflects a surplus of $1.3 million, salary and benefit commitments have already been made for 12-13 that will match this surplus and revenues are not expected to change significantly in 12-13 as reassessment will not occur again until 2013.

LINDBERGH SCHOOL DISTRICT

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 Restricted Funds 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

2011-2012

February 14, 2012

Operating Fund

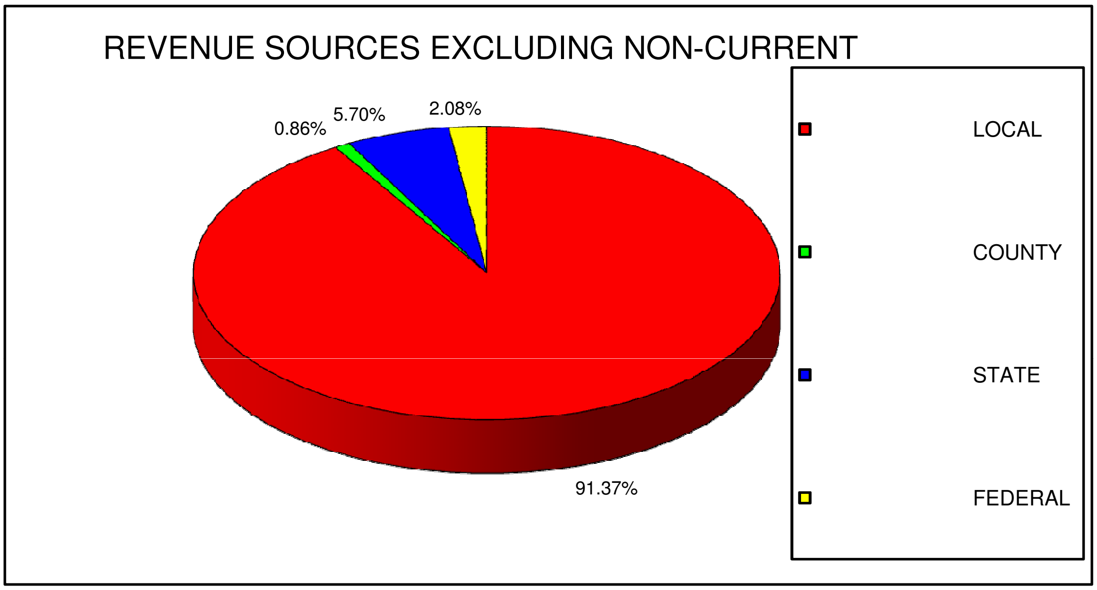
REVENUE SUMMARY

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING FUND REVENUES

SOURCES		
LOCAL	$55,887,969	91.37%
COUNTY	523,400	0.86%
STATE	3,484,005	5.70%
FEDERAL	1,270,049	2.08%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	61,165,423	100.00%



DESCRIPTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	INCREASE / DECREASE 10-11 / 11-12
LOCAL	51,269,090	47,261,683	47,754,116	55,887,969	17.03%
COUNTY	537,596	601,980	535,548	523,400	-2.27%
STATE	4,167,454	3,348,677	3,521,245	3,484,005	-1.06%
FEDERAL	1,075,641	1,734,506	1,447,768	1,270,049	-12.28%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	57,049,780	52,946,846	53,258,677	61,165,423	14.85%
NON-CURRENT REVENUE (a)	10,029,697	21,028,915	28,342	15,000	-47.08%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	67,079,477	73,975,761	53,287,019	61,180,423	14.81%

(a) Actual 06-07 includes $32 million of General Obligation Bond Proceeds, Revised 08-09 include $10 million of Bank Qualified Bond proceeds, and 09-10 includes $20,998,954 of General Obligation Bond Proceeds.

REVENUE ANALYSIS

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,259,402,460

SOURCE	DESCRIPTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	35,567,399	33,175,634	33,413,256	41,584,322
	DELINQUENT TAX	20,990	393,806	615,842	500,000
	M & M SURCHARGE TAX	1,856,330	1,834,877	1,842,378	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	93,558	24,164	36,761	31,000
	SALES TAX (PROP C)	3,971,109	3,795,640	3,909,195	3,900,000
	TUITION - PATRONS	46,873	18,570	58,577	42,750
	TUITION - ECE	2,448,672	2,175,428	2,135,109	2,498,732
	TUITION - FULL DAY KINDERGARTEN	541,503	408,190	532,227	525,000
	TUITION - PEGS	534,000	602,927	428,480	564,300
	TUITION - SUMMER SCHOOL	3,375	2,250	3,625	2,000
	INTEREST - SAVINGS	15,340	14,735	9,338	8,675
	INTEREST - INVESTMENTS	1,062,712	444,445	478,886	346,000
	INTEREST - DELINQUENT TAXES	7,376	1,735	1,578	2,050
	ATHLETICS	11,399	13,971	51,716	48,900
	RENTALS	174,808	154,655	113,846	100,000
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	6,760	7,160	7,700	6,000
	FOOD SERVICE	1,480,571	1,418,229	1,377,833	1,473,821
	OTHER	1,476,691	1,426,796	1,552,834	1,543,381
	VICC	1,875,504	1,274,351	1,110,815	756,918
	TOTAL LOCAL SOURCES	51,269,090	47,261,683	47,754,116	55,887,969
COUNTY	FINES, FORFEITURES	63,054	67,839	68,709	73,400
	UTILITY TAXES	474,542	534,141	466,839	450,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	537,596	601,980	535,548	523,400

REVISED BUDGET 2011-2012
DECEMBER 13, 2011
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,259,402,460

SOURCE	DESCRIPTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
STATE	BASIC FORMULA & CLASSROOM TRUST	3,302,635	2,700,233	2,772,125	2,812,015
	TRANSPORTATION	591,214	457,949	345,547	245,000
	VOCATIONAL	1,350	2,222	4,234	1,000
	GRANTS	0	2,061	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	278,891	313,750
	OTHER	272,255	186,212	120,448	112,240
	TOTAL STATE SOURCES	4,167,454	3,348,677	3,521,245	3,484,005
FEDERAL	MEDICAID	38,028	40,855	23,803	30,000
	ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	0	518,721	404,969	71,983
	TITLE I	394,330	434,339	308,044	390,439
	TITLE V	200	0	0	0
	TITLE III	24,958	32,439	34,057	59,978
	TITLE IV DRUG FREE PROGRAM	13,115	18,379	598	0
	TITLE II	169,812	122,031	159,948	189,516
	FOOD SERVICE	429,990	567,742	479,842	528,133
	OTHER	5,208	0	36,507	0
	TOTAL FEDERAL SOURCES	1,075,641	1,734,506	1,447,768	1,270,049
NON CURRENT					
	PROP R	10,000,000	20,998,954	0	0
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	29,697	29,961	28,342	15,000
	TOTAL NON-CURRENT REVENUE	10,029,697	21,028,915	28,342	15,000
TOTAL OPERATING REVENUE		67,079,477	73,975,761	53,287,019	61,180,423

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,259,402,460

SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	$1.0000	$1.7867	$0.0000	$2.7867
	ADJUSTED LEVY	1.0000	1.7680	0.0000	$2.7680
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	17,220,068	22,958,704	1,405,550	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)	1,950,000	1,950,000	0	3,900,000
	TUITION - PATRONS	0	42,750	0	42,750
	TUITION - ECE	2,498,732	0	0	2,498,732
	TUITION - FULL DAY KINDERGARTEN	0	525,000	0	525,000
	TUITION - PEGS	0	564,300	0	564,300
	TUITION - SUMMER SCHOOL	0	2,000	0	2,000
	INTEREST - SAVINGS	2,000	5,100	1,575	8,675
	INTEREST - INVESTMENTS	300,000	26,000	20,000	346,000
	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	1,521,080	22,301	0	1,543,381
	VICC	189,230	567,688	0	756,918
	TOTAL LOCAL SOURCES	26,254,365	28,199,679	1,433,925	55,887,969
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

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,259,402,460

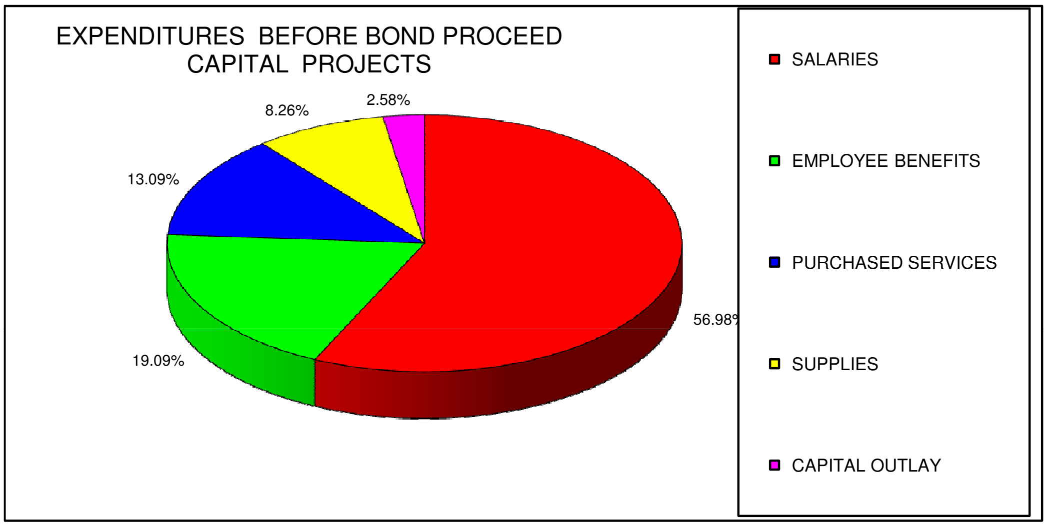
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.0000	1.7867	0.0000	2.7867
	ADJUSTED LEVY	1.0000	1.7680	0.0000	2.7680
STATE	BASIC FORMULA & CLASSROOM TRUST	856,658	518,449	1,436,908	2,812,015
	TRANSPORTATION	245,000	0	0	245,000
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	EARLY CHILDHOOD SPECIAL ED BLDG REIMB	0	0	313,750	313,750
	OTHER	50,508	61,732	0	112,240
	TOTAL STATE SOURCES	1,152,586	580,761	1,750,658	3,484,005
FEDERAL	MEDICAID	30,000	0	0	30,000
	ARRA FUNDS - BASIC FORMULA, TRANSPORTATION & JOBS BILL	17,996	53,987	0	71,983
	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	1,216,062	53,987	0	1,270,049
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		28,788,013	29,192,827	3,199,583	61,180,423

EXPENDITURE SUMMARY

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

SALARIES	34,566,486	56.97%
EMPLOYEE BENEFITS	11,577,867	19.09%
PURCHASED SERVICES	7,940,862	13.09%
SUPPLIES	5,010,352	8.26%
CAPITAL OUTLAY	1,567,313	2.58%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$60,662,880	99.99%



DESCRIPTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	% INCR/DECR 10-11 / 11-12
SALARIES	35,605,150	34,890,085	32,705,088	34,566,486	5.69%
BENEFITS	9,875,583	9,963,578	9,917,987	11,577,867	16.74%
PURCHASED SERVICES	7,156,886	6,957,464	6,732,425	7,940,862	17.95%
SUPPLIES	4,396,397	4,137,128	3,685,084	5,010,352	35.96%
CAPITAL OUTLAY	2,647,933	1,882,004	2,041,256	1,567,313	-23.22%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$59,681,949	$57,830,259	$55,081,840	$60,662,880	10.13%
BOND PROCEED CAPITAL PROJECTS & ARBITRAGE	14,808,596	8,044,551	19,321,230	7,629,674	
TOTAL OPERATING EXPENDITURES	$74,490,545	$65,874,810	$74,403,070	$68,292,554	

NOTE: ALL EXPENDITURE PAGES HAVE BEEN RESTATED TO INCLUDE ALL OPERATING EXPENDITURES INCLUDING RELATED PROGRAMS, STUDENT ACTIVITIES AND BOARD DESIGNATED CAPITAL PROJECTS.

EXPENDITURE ANALYSIS

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING FUND EXPENDITURES

PARENTS AS TEACHERS &
EARLY CHILDHOOD SCHOOL INSTRUCTION

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 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
PARENTS AS TEACHERS:				
SALARIES	259,446	223,690	127,760	132,862
BENEFITS	35,627	31,849	39,999	16,955
PURCHASED SERVICES	10,787	7,899	3,918	7,750
SUPPLIES	3,098	2,321	2,106	2,000
CAPITAL OUTLAY	0	0	0	0
TOTAL PARENTS AS TEACHERS	308,958	265,759	173,783	159,567
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,716,019	1,563,322	1,366,273	1,495,672
BENEFITS	465,819	464,607	427,345	508,462
PURCHASED SERVICES	214,550	165,704	202,345	260,277
SUPPLIES	79,839	77,368	23,252	31,894
CAPITAL OUTLAY	13,342	0	0	0
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,489,569	2,271,001	2,019,215	2,296,305
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	0	0	0
BENEFITS	0	0	0	0
PURCHASED SERVICES	339	838	966	0
SUPPLIES	15,314	7,950	4,343	15,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	15,653	8,788	5,309	15,000

EXPENDITURE ANALYSIS

REVISED BUDGET 2011-2012

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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. DEVELOPMENTAL READING ASSISTANCE IS PROVIDED FOR STUDENTS WHO ARE READING BELOW GRADE LEVEL, AND DEVELOPMENTAL MATH 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
	08-09	09-10	10-11	11-12
SALARIES	10,739,985	10,578,806	10,090,565	10,116,796
BENEFITS	2,918,907	2,978,996	2,945,690	3,247,479
PURCHASED SERVICES	23,891	22,990	20,944	16,973
SUPPLIES	246,874	226,231	213,923	245,950
CAPITAL OUTLAY	4,850	0	2,151	3,000
TOTAL ELEMENTARY SCHOOL INSTRUCTION	13,934,507	13,807,023	13,273,273	13,630,198

REVISED BUDGET 2011-2012

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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 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
SALARIES	5,332,265	5,349,074	5,047,754	5,811,627
BENEFITS	1,412,956	1,453,411	1,399,024	1,833,924
PURCHASED SERVICES	14,280	13,109	4,902	11,600
SUPPLIES	127,098	97,345	93,905	129,874
CAPITAL OUTLAY	575	0	0	500
TOTAL MIDDLE SCHOOL INSTRUCTION	6,887,174	6,912,939	6,545,585	7,787,525

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

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 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
SALARIES	8,048,306	8,191,391	7,494,319	7,674,730
BENEFITS	2,212,460	2,291,293	2,185,116	2,512,259
PURCHASED SERVICES	55,150	57,908	53,812	64,811
SUPPLIES	250,093	276,618	233,577	268,177
CAPITAL OUTLAY	31,290	18,443	38,298	26,210
TOTAL HIGH SCHOOL INSTRUCTION	10,597,299	10,835,653	10,005,122	10,546,187

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

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 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
DISTRICT ACTIVITY PROGRAM				
SALARIES	211,834	211,317	224,681	243,070
BENEFITS	35,314	36,207	42,154	68,558
PURCHASED SERVICES	27,364	26,545	23,271	24,050
SUPPLIES	58,972	60,377	77,987	40,462
CAPITAL OUTLAY	10,904	0	1,088	0
	344,388	334,446	369,181	376,140
HS ATHLETIC PROGRAM				
SALARIES	446,823	430,140	412,832	412,850
BENEFITS	67,202	68,862	69,592	72,022
PURCHASED SERVICES	156,369	137,901	174,159	136,440
SUPPLIES	54,769	34,001	42,335	96,238
CAPITAL OUTLAY	0	0	0	0
	725,163	670,904	698,918	717,550
STUDENT & STAFF ACTIVITIES				
SALARIES	318,323	350,245	304,211	292,814
BENEFITS	52,287	58,910	53,239	64,488
PURCHASED SERVICES	81,930	82,760	114,185	69,900
SUPPLIES	855,149	871,315	862,857	1,061,861
CAPITAL OUTLAY	0	0	0	0
	1,307,689	1,363,230	1,334,492	1,489,063

REVISED BUDGET 2011-2012
DECEMBER 13, 2011

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 FUND DEVELOPMENT AND FOUNDATION ACTIVITY.

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
SALARIES	462,237	431,101	435,933	471,111
BENEFITS	106,593	129,284	141,090	121,596
PURCHASED SERVICES	67,352	64,285	31,938	75,922
SUPPLIES	22,782	22,441	22,338	21,300
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	658,964	647,111	631,299	689,929

REVISED BUDGET 2011-2012
DECEMBER 13, 2011
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 CLOSELY WITH THE PERSONNEL DIVISION TO FACILITATE 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 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
SALARIES	916,766	825,655	836,829	858,567
BENEFITS	217,098	203,018	215,968	228,068
PURCHASED SERVICES	128,281	96,077	76,154	68,520
SUPPLIES	751,090	673,699	262,019	783,280
CAPITAL OUTLAY	22,683	4,409	179,151	2,000
TOTAL CURRICULUM AND INSTRUCTION	2,035,918	1,802,858	1,570,121	1,940,435

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
TITLE I				
SALARIES	131,335	203,381	101,335	187,800
BENEFITS	41,852	58,436	36,338	69,312
PURCHASED SERVICES	0	1,294	27,250	56,490
SUPPLIES	0	0	149	3,336
TOTAL TITLE I	173,187	263,111	165,072	316,938
TITLE II (a & d)				
SALARIES	117,766	98,538	99,419	97,032
BENEFITS	40,977	34,455	40,637	28,947
PURCHASED SERVICES	14,789	7,264	19,635	62,750
SUPPLIES	0	4,397	140	0
TOTAL TITLE V	173,532	144,654	159,831	188,729
OTHER FEDERAL PROGRAMS AND OTHER GRANTS				
SALARIES	34,833	58,116	84,648	31,533
BENEFITS	8,750	16,469	21,220	4,604
PURCHASED SERVICES	11,237	57,528	10,879	24,437
SUPPLIES	4,021	5,675	8,538	21,609
CAPITAL OUTLAY	211	1,744	0	0
TOTAL GRANTS	59,052	139,532	125,285	82,183
TITLE IV - DRUG FREE SCHOOLS				
SALARIES	0	0	0	0
BENEFITS	0	0	0	0
PURCHASED SERVICES	14,466	18,323	375	0
SUPPLIES	517	0	0	0
TOTAL DRUG FREE PROGRAI	14,983	18,323	375	0

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
ACADEMIC CAMP					
SALARIES		4,378	3,338	3,203	4,700
BENEFITS		631	494	493	750
PURCHASED SERVICES		0	1,821	0	0
SUPPLIES		157	3,450	300	198
TOTAL ACADEMIC CAMP		5,166	9,103	3,996	5,648
FULL DAY KDG					
SALARIES		316,510	235,376	285,754	289,014
BENEFITS		83,057	66,772	85,812	89,866
TOTAL FULL DAY KDG		399,567	302,148	371,566	378,880
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		261,727	426,241	170,551	275,300
SUPPLIES		0	0	96	50
PEGS	193,800				
DIV YOUTH SERVICES	20,000				
MANAGEMENT SCHOOL	53,000				
ALT TO SUSPENSION	8,550				

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
INSTRUMENTAL MUSIC				
SALARIES	380,154	397,905	383,714	500,314
BENEFITS	115,101	122,653	125,737	167,336
PURCHASED SERVICES	42,413	36,593	27,564	33,875
SUPPLIES	22,777	25,941	19,495	21,000
CAPITAL OUTLAY	27,904	25,029	16,016	32,268
TOTAL INSTRUMENTAL MUSIC	588,349	608,121	572,526	754,793
GIFTED AND TALENTED PROGRAM				
SALARIES	584,017	520,952	469,705	479,208
BENEFITS	143,663	132,876	122,614	144,655
PURCHASED SERVICES	1,086	252	1,433	3,100
SUPPLIES	22,461	20,418	17,886	16,173
TOTAL GIFTED AND TALENTED PROGRAM	751,227	674,498	611,638	643,136
PEGS PROGRAM				
SALARIES	519,751	529,028	448,569	450,349
BENEFITS	130,942	140,278	124,104	155,078
PURCHASED SERVICES	26,672	14,893	10,249	17,604
SUPPLIES	41,220	33,149	29,510	39,568
CAPITAL OUTLAY	10,638	35,824	27,188	17,600
TOTAL PEGS PROGRAM	729,223	753,172	639,620	680,199
SUMMER SCHOOL				
SALARIES	295,801	199,796	116,964	230,562
BENEFITS	41,772	28,714	18,583	33,005
PURCHASED SERVICES	38,559	18,498	281	308
SUPPLIES	2,959	783	730	1,741
TOTAL SUMMER SCHOOL	379,091	247,791	136,558	265,616

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

CURRICULUM AND INSTRUCTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
MEDIA SERVICE CENTER				
SALARIES	44,251	45,045	33,614	31,317
BENEFITS	13,214	13,834	12,356	12,714
PURCHASED SERVICES	7,510	7,576	7,576	7,576
SUPPLIES	91,979	88,202	8,191	8,202
TOTAL MEDIA SERVICES	156,954	154,657	61,737	59,809

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

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, STAFF PERFORMANCE, GROWTH AND DEVELOPMENT TRAINING, DESE STANDARDS AND CORE DATA, STAFF RECOGNITION, AND WELLNESS PROGRAMS.

THE BUDGET FOR SALARIES AND BENEFITS FOR ALL CLASSIFIED AND CERTIFIED PERSONNEL IS DISTRIBUTED THROUGHOUT THE BUDGET BOOK AS A FUNCTION OF BUILDING OR DIVISION RESPONSIBILITY. THE BUDGET AS REPORTED HERE INCLUDES OFFICE SUBSTITUTES AND DIVISION EXPENSES. THE BUDGET FOR INSTRUCTIONAL SUBSTITUTES IS INCLUDED WITH THE APPROPRIATE BUILDING.

		ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
SALARIES		308,565	308,495	308,913	329,192
BENEFITS-PERSONNEL		75,814	78,462	80,922	88,002
BENEFITS-DISTRICT		124,858	106,933	100,106	93,700
EMPLOYEE ASSISTANCE	9,900				
TUITION REIMB	83,800				
PURCHASED SERVICES		111,001	101,855	71,123	98,998
SUPPLIES		31,793	18,534	6,025	17,508
TOTAL PERSONNEL SERVICES		652,031	614,279	567,089	627,400

COST SAVINGS RETIREMENT PLAN

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
SALARIES	517,369	333,645	288,030	382,582
BENEFITS	188,957	98,861	142,212	234,931
TOTAL EARLY RETIREMENT PLAN	706,326	432,506	430,242	617,513

REVISED BUDGET 2011-2012

DECEMBER 13, 2011

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 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
OPERATION OF PLANT				
SALARIES	2,562,690	2,492,177	2,581,658	2,872,201
BENEFITS	770,341	786,410	819,229	963,121
PURCHASED SERVICES	856,159	803,805	723,990	1,095,057
SUPPLIES	1,545,233	1,437,508	1,657,720	1,987,331
CAPITAL OUTLAY *	1,449,206	919,963	455,239	514,035
TOTAL OPERATION OF PLANT	7,183,629	6,439,863	6,237,836	7,431,745

* Includes Board Designated Capital Projects

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
BOND ISSUES FOR CAPITAL IMPROVEMENTS				
PROP 4	0	0	0	0
PROP R 2007	14,187,099	3,030,825	0	0
PROP R 2008	621,497	5,013,726	19,321,230	7,629,674
TOTAL BOND ISSUES FOR CAPITAL IMPROVEME	14,808,596	8,044,551	19,321,230	7,629,674
TECHNOLOGY				
SALARIES	720,272	700,203	544,018	550,179
BENEFITS	180,674	183,986	164,114	168,485
PURCHASED SERVICES	306,740	320,211	423,042	291,800
SUPPLIES	110,945	83,305	18,154	85,000
CAPITAL OUTLAY	914,625	785,590	685,595	750,000
TOTAL TECHNOLOGY	2,233,256	2,073,295	1,834,923	1,845,464

REVISED BUDGET 2011-2012
DECEMBER 13, 2011
OPERATING FUND EXPENDITURES
BUSINESS AND CENTRAL OFFICE SERVICES

SUPPORT SERVICES

THE FINANCE 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 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
BUSINESS SERVICES				
SALARIES	615,454	609,349	614,387	620,404
BENEFITS-BUSINESS OFFICE	161,479	162,439	164,414	176,759
BENEFITS-DISTRICT (RESERVE & WORK COMP	229,238	215,069	339,879	472,791
DISTRICT PROPERTY, LIABILITY AND EQUIP INS	477,103	385,345	275,380	495,090
PURCHASED SERVICES	647,288	687,662	553,576	925,536
SUPPLIES	37,635	43,086	54,577	92,600
CAPITAL OUTLAY	154,359	72,439	631,467	200,000
BOND ARBITRAGE	0	0	0	0
TOTAL BUSINESS/CENTRAL SERVICES	2,322,556	2,175,389	2,633,680	2,983,180
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,525,963	1,383,869	1,747,535	1,810,764
TOTAL PUPIL TRANSPORTATION	1,525,963	1,383,869	1,747,535	1,810,764
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	2,021,377	1,999,541	1,940,066	1,995,934
OTHER PURCHASED SERVICES	12,503	8,877	15,326	10,000
SUPPLIES	19,622	23,014	24,931	20,000
CAPITAL OUTLAY	7,346	18,563	5,063	21,700
TOTAL FOOD SERVICE	2,060,848	2,049,995	1,985,386	2,047,634

OPERATING FUND BALANCES
REVISED BUDGET 2011-2012
DECEMBER 13, 2011

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2008-09		
BALANCE 7/1/08	25,573,539	0	21,151,577	46,725,115
REVENUE	24,817,471	30,295,444	11,966,563	67,079,477
REVENUE AND BALANCE	50,391,009	30,295,444	33,118,140	113,804,593
EXPENDITURES	22,504,029	34,530,201	17,456,318	74,490,548
TRANSFER OF FUNDS	(4,234,757)	4,234,757		0
BALANCE 6/30/09	23,652,223	0	15,661,822	39,314,045
		2009-10		
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	28,788,013	29,192,827	3,199,583	61,180,423
REVENUE AND BALANCE	44,711,959	29,192,827	13,574,574	87,479,360
EXPENDITURES	24,392,268	34,703,299	9,196,987	68,292,554
TRANSFER OF FUNDS	(5,510,472)	5,510,472		0
PROJECTED BALANCE 6/30/12	14,809,219	0	4,377,587	19,186,806

Revised Budget

2011-2012

February 14, 2012

Debt Service Fund

REVISED BUDGET 2011-2012
DECEMBER 13, 2011

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,259,402,460

SOURCE	DESCRIPTION	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
	UNADJUSTED TAX RATE	0.38	0.38	0.38	0.437
	ADJUSTED TAX RATE	0.38	0.38	0.38	0.437
LOCAL	CURRENT TAXES, REAL ESTATE & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	4,881,586	4,530,751	4,481,857	5,025,000
	DELINQUENT TAX	2,882	45,433	83,120	60,000
	SURCHARGE TAX	254,779	250,123	247,202	250,000
	INTANGIBLE TAX	12,843	3,294	4,931	4,200
	INTEREST - SAVINGS	5,029	1,186	167,588	155,500
	INTEREST - INVESTMENTS	188,321	141,884	46,455	40,000
	INTEREST - DELINQUENT TAXES	1,012	237	212	200
	TOTAL LOCAL SOURCES	5,346,452	4,972,908	5,031,365	5,534,900
COUNTY	UTILITY TAXES	86,086	91,393	75,262	75,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	86,086	91,393	75,262	75,000
OTHER	REFUNDING BONDS	8,410,000	0	6,055,000	0
		13,842,538	5,064,301	11,161,627	5,609,900

REVISED BUDGET 2011-2012
DECEMBER 13, 2011

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
PRINCIPAL	2,310,000	2,390,000	8,470,000	2,605,000
INTEREST & FEES	2,665,311	3,136,938	3,466,399	3,233,500
TOTAL EXPENDITURES	4,975,311	5,526,938	11,936,399	5,838,500

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

DEBT SERVICE FUND BALANCES

REVISED BUDGET 2011-2012
DECEMBER 13, 2011

	2008-09	
BALANCE 7-1-08		$6,087,144
REVENUE		$5,432,538
REVENUE AND BALANCE		$11,519,682
EXPENDITURES		$4,975,311
BALANCE 6-30-09		$6,544,371
	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		$5,609,900
REVENUE AND BALANCE		$10,916,862
EXPENDITURES		$5,838,500
PROJECTED BALANCE 6-30-12		$5,078,362

Revised Budget

2011-2012

February 14, 2012

Related Programs

REVISED BUDGET 2011-2012
DECEMBER 13, 2011

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
HIGH SCHOOL ACTIVITIES				
REVENUE	589,253	640,932	656,756	650,000
EXPENDITURES	610,236	652,258	641,252	650,000
BALANCE @ JUNE 30	269,937	258,611	274,115	274,115
MIDDLE SCHOOL ACTIVITIES				
REVENUE	234,795	224,274	256,157	300,000
EXPENDITURES	222,363	219,873	234,942	300,000
BALANCE @ JUNE 30	85,606	90,007	111,222	111,222
ELEMENTARY ACTIVITIES				
REVENUE	135,275	140,010	128,905	140,000
EXPENDITURES	135,012	132,938	130,752	140,000
BALANCE @ JUNE 30	334,258	341,330	339,483	339,483
FOOD SERVICE				
REVENUE	1,917,317	1,992,411	1,865,770	2,001,954
EXPENDITURES	2,021,377	1,999,541	1,940,066	1,995,934
(COST)/RETURN TO DISTRICT*	(104,060)	(7,130)	(74,296)	6,020

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

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
GIFTED & TALENTED (PEGS)				
REVENUE	875,656	944,949	770,543	905,933
EXPENDITURES	729,223	753,172	639,620	680,199
(COST)/RETURN TO DISTRICT	146,433	191,777	130,923	225,734
ECE **				
REVENUE	2,535,240	2,209,646	2,135,109	2,498,732
EXPENDITURES	2,489,569	2,271,001	2,019,215	2,296,305
(COST)/RETURN TO DISTRICT	45,671	(61,355)	115,894	202,427
BALANCE @ JUNE 30	324,983	263,628	379,522	581,949

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

Revised Budget

2011-2012

February 14, 2012

Board Designated Capital Projects

REVISED BUDGET 2007-2008
DECEMBER 11, 2007
BOARD DESIGNATED CAPITAL PROJECTS

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12
REVENUE				
COUNTY STOCK	0	0	0	0
SALE OF PROPERTY	0	14,600	0	0
INTERESTE EARNED	6,191	1,089	1,758	1,200
TOTAL REVENUE	6,191	15,689	1,758	1,200
EXPENDITURES				
PROPERTY PURCHASES	0	0	0	0
OTHER EXPENDITURES	0	0	400	35,000
TOTAL EXPENDITURES	0	0	400	35,000
BALANCE BEGINNING OF YEAR	616,104	622,295	637,984	639,342
BOE TRANSFER FROM CAPITAL PROJECTS	0	0	0	0
BALANCE END OF YEAR	622,295	637,984	639,342	605,542