Lindbergh School District

2010-2011
Budget
&
Related Data

June 8, 2010

Budget
June 8, 2010

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BUDGET MESSAGE

The 2010-11 budget reflects the long range budget planning that the BOE has engaged in over the past three fiscal years as well as the recommendations from the budget reduction committees. This plan includes a planned spend down of district reserves per the long range plan but due to further state revenue declines, the deficit is $3.9 million rather than the $3 million in the original plan.

Revenues for 2010-11 are projected to decline almost $500,000 from the final 09-10 budget which already was reduced during the 09-10 year by $1.3 million. This decline is due to projected state and federal revenue declines in basic formula, Parents as Teachers and various title programs. Total Operation revenues are projected to be $53,892,275 excluding noncurrent revenues.

Overall expenditures for 2010-11 are projected to decrease almost $3.2 million from 2009-10. The staff salary increases reflect the board approved 1% for all staff and administrators. Health insurance benefits are budgeted for a 4.5% increase January 2011.

It is important to note that in this current economic climate, revenues are projected based information available May 2010. Sales tax revenue and state aid have uncertainty associated with them as the state wrestles with its budget for fiscal 2011. Further cuts could be possible in 2010-2011.

The Debt Service Fund (not included in the above narrative) is projected to operate at a deficit of $585,550. This cash shortfall is part of a planned debt service model incorporating all of the existing debt.

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.

Budget

2010-2011

June 8, 2010

Operating Fund

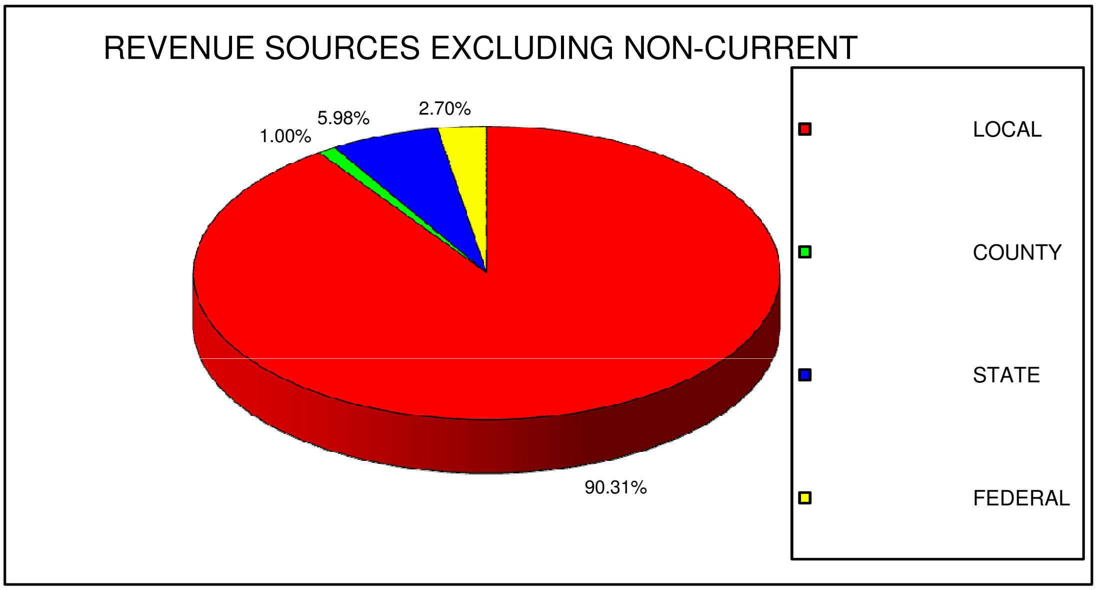
REVENUE SUMMARY

BUDGET 2010-2011

JUNE 8, 2010

OPERATING FUND REVENUES

SOURCES		
LOCAL	$48,670,926	90.31%
COUNTY	539,768	1.00%
STATE	3,225,436	5.98%
FEDERAL	1,456,145	2.70%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	53,892,275	100.00%



DESCRIPTION	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11	INCREASE / DECREASE 09-10 / 10-11
LOCAL	55,025,974	51,269,090	48,803,145	48,670,926	-0.27%
COUNTY	555,184	537,596	539,768	539,768	0.00%
STATE	3,968,473	4,167,454	3,439,781	3,225,436	-6.23%
FEDERAL	867,114	1,075,641	1,603,792	1,456,145	-9.21%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	60,416,744	57,049,780	54,386,486	53,892,275	-0.91%
NON-CURRENT REVENUE (a)	4,002	10,029,697	21,029,600	15,000	-99.93%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	60,420,747	67,079,477	75,416,086	53,907,275	-28.52%

(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

BUDGET 2010-2011

JUNE 8, 2010

OPERATING FUND REVENUES & COMPARISONS

ESTIMATED ASSESSED VALUATION $1,282,284,304

SOURCE	DESCRIPTION	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	35,943,518	35,567,399	33,713,000	33,713,000
	DELINQUENT TAX	815,265	20,990	500,000	500,000
	M & M SURCHARGE TAX	1,895,693	1,856,330	1,880,000	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	31,055	93,558	31,000	31,000
	SALES TAX (PROP C)	4,024,464	3,971,109	3,783,000	3,783,000
	TUITION - PATRONS	24,777	46,873	29,000	25,650
	TUITION - ECE	2,463,235	2,448,672	2,578,182	2,578,182
	TUITION - FULL DAY KINDERGARTEN	359,660	541,503	525,000	525,000
	TUITION - PEGS	498,691	534,000	528,000	528,000
	TUITION - SUMMER SCHOOL	4,302	3,375	2,500	2,500
	INTEREST - SAVINGS	73,330	15,340	28,924	19,128
	INTEREST - INVESTMENTS	2,823,153	1,062,712	500,000	516,799
	INTEREST - DELINQUENT TAXES	39,794	7,376	9,291	2,288
	ATHLETICS	13,275	11,399	18,900	48,900
	RENTALS	157,488	174,808	153,500	153,500
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	6,550	6,760	6,000	6,000
	FOOD SERVICE	1,588,664	1,480,571	1,745,368	1,753,852
	OTHER	1,598,148	1,476,691	1,423,028	1,363,175
	VICC	2,590,791	1,875,504	1,274,332	1,166,832
	TOTAL LOCAL SOURCES	55,025,974	51,269,090	48,803,145	48,670,926
COUNTY	FINES, FORFEITURES	89,768	63,054	89,768	89,768
	UTILITY TAXES	465,416	474,542	450,000	450,000
	OTHER COUNTY (SAFECO)		0	0	0
	TOTAL COUNTY SOURCES	555,184	537,596	539,768	539,768

BUDGET 2010-2011
JUNE 8, 2010
OPERATING FUND REVENUES & COMPARISONS

ESTIMATED ASSESSED VALUATION $1,282,284,304

SOURCE	DESCRIPTION	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
STATE	BASIC FORMULA & CLASSROOM TRUST	3,029,236	3,302,635	2,694,947	2,594,947
	TRANSPORTATION	661,227	591,214	505,000	505,000
	VOCATIONAL	1,350	1,350	1,000	1,000
	GRANTS	0	0	0	0
	OTHER	276,660	272,255	238,834	124,489
	TOTAL STATE SOURCES	3,968,473	4,167,454	3,439,781	3,225,436
FEDERAL	MEDICAID	37,871	38,028	37,800	37,800
	ARRA FUNDS - STATE BASIC FORMULA	0	0	498,250	498,250
	TITLE I	268,613	394,330	448,232	323,528
	TITLE V	7,506	200	0	0
	TITLE III	26,032	24,958	33,151	33,151
	TITLE IV DRUG FREE PROGRAM	18,705	13,115	18,546	0
	TITLE II	163,902	169,812	162,942	158,545
	FOOD SERVICE	340,150	429,990	403,225	403,225
	OTHER	4,335	5,208	1,646	1,646
	TOTAL FEDERAL SOURCES	867,114	1,075,641	1,603,792	1,456,145
NON CURRENT					
	PROP R	0	10,000,000	21,000,000	0
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	4,002	29,697	29,600	15,000
	TOTAL NON-CURRENT REVENUE	4,002	10,029,697	21,029,600	15,000
TOTAL OPERATING REVENUE		60,420,747	67,079,477	75,416,086	53,907,275

BUDGET 2010-2011

JUNE 8, 2010

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ESTIMATED ASSESSED VALUATION $1,282,284,304

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	12,095,400	21,172,300	445,300	33,713,000
	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)	1,891,500	1,891,500	0	3,783,000
	TUITION - PATRONS	0	25,650	0	25,650
	TUITION - ECE	2,578,182	0	0	2,578,182
	TUITION - FULL DAY KINDERGARTEN	0	525,000	0	525,000
	TUITION - PEGS	0	528,000	0	528,000
	TUITION - SUMMER SCHOOL	0	2,500	0	2,500
	INTEREST - SAVINGS	10,646	7,139	1,343	19,128
	INTEREST - INVESTMENTS	439,792	37,120	39,887	516,799
	INTEREST - DELINQUENT TAXES	823	1,439	26	2,288
	ATHLETICS	48,900	0	0	48,900
	RENTALS	153,500	0	0	153,500
	LEASE -ECE	74,120	0	0	74,120
	DRIVER EDUCATION	6,000	0	0	6,000
	FOOD SERVICE	1,753,852	0	0	1,753,852
	OTHER	1,353,450	9,725	0	1,363,175
	VICC	291,708	875,124	0	1,166,832
	TOTAL LOCAL SOURCES	21,567,487	26,610,133	493,306	48,670,926
COUNTY	FINES, FORFEITURES	0	89,768	0	89,768
	UTILITY TAXES	180,351	269,649	0	450,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	180,351	359,417	0	539,768

BUDGET 2010-2011

JUNE 8, 2010

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ESTIMATED ASSESSED VALUATION $1,282,284,304

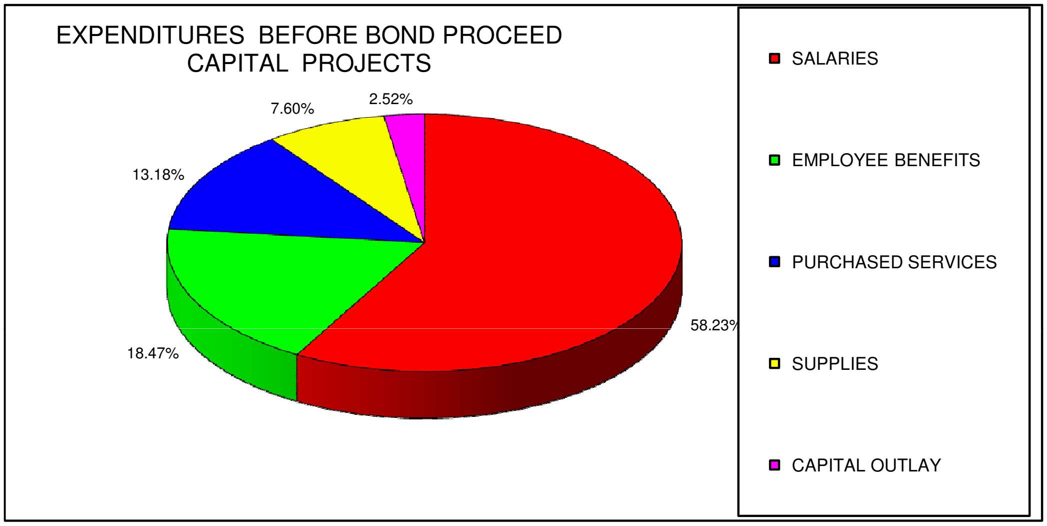
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.0000	1.7867	0.0000	2.7867
	ADJUSTED LEVY	1.0000	1.7680	0.0000	2.7680
STATE	BASIC FORMULA & CLASSROOM TRUST	610,687	684,260	1,300,000	2,594,947
	TRANSPORTATION	505,000	0	0	505,000
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	OTHER	61,599	62,890	0	124,489
	TOTAL STATE SOURCES	1,177,706	747,730	1,300,000	3,225,436
FEDERAL	MEDICAID	37,800	0	0	37,800
	ARRA FUNDS - STATE BASIC FORMULA	124,562	373,688	0	498,250
	TITLE I	323,528	0	0	323,528
	TITLE V	0	0	0	0
	TITLE III	33,151	0	0	33,151
	TITLE IV DRUG FREE PROGRAM	0	0	0	0
	TITLE II	158,545	0	0	158,545
	FOOD SERVICE	403,225	0	0	403,225
	OTHER	1,646	0	0	1,646
	TOTAL FEDERAL SOURCES	1,082,457	373,688	0	1,456,145
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		24,008,001	28,090,968	1,808,306	53,907,275

EXPENDITURE SUMMARY

BUDGET 2010-2011

JUNE 8, 2010

SALARIES	33,670,629	58.23%
EMPLOYEE BENEFITS	10,681,405	18.47%
PURCHASED SERVICES	7,623,166	13.18%
SUPPLIES	4,393,244	7.60%
CAPITAL OUTLAY	1,459,967	2.52%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$57,828,411	100.00%



DESCRIPTION	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11	% INCR/DECR 09-10 / 10-11
SALARIES	33,975,617	35,605,150	35,506,208	33,670,629	-5.17%
BENEFITS	9,373,054	9,875,583	10,539,577	10,681,405	1.35%
PURCHASED SERVICES	6,914,765	7,156,886	8,008,350	7,623,166	-4.81%
SUPPLIES	4,652,988	4,396,397	5,076,935	4,393,244	-13.47%
CAPITAL OUTLAY	2,890,754	2,647,933	1,867,356	1,459,967	-21.82%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$57,807,179	$59,681,949	$60,998,426	$57,828,411	-5.20%
BOND PROCEED CAPITAL PROJECTS & ARBITRAGE	12,766,544	14,808,596	13,083,000	21,215,000	
TOTAL OPERATING EXPENDITURES	$70,573,723	$74,490,545	$74,081,426	$79,043,411	

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

EXPENDITURE ANALYSIS

BUDGET 2010-2011

JUNE 8, 2010

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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
PARENTS AS TEACHERS:				
SALARIES	229,439	259,446	233,836	134,732
BENEFITS	29,870	35,627	33,790	22,249
PURCHASED SERVICES	11,603	10,787	13,878	10,178
SUPPLIES	2,366	3,098	4,500	4,500
CAPITAL OUTLAY	647	0	0	0
TOTAL PARENTS AS TEACHERS	273,926	308,958	286,004	171,659
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,665,578	1,716,019	1,763,860	1,778,890
BENEFITS	432,081	465,819	513,747	513,677
PURCHASED SERVICES	201,837	214,550	214,550	212,590
SUPPLIES	137,846	79,839	100,750	100,750
CAPITAL OUTLAY	13,734	13,342	13,000	0
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,451,076	2,489,569	2,605,907	2,605,907
PAT & ECE ACTIVITY FUNDS				
SALARIES	228	0	0	0
BENEFITS	32	0	0	0
PURCHASED SERVICES	0	339	0	0
SUPPLIES	11,168	15,314	15,000	15,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	11,428	15,653	15,000	15,000

EXPENDITURE ANALYSIS

BUDGET 2010-2011

JUNE 8, 2010

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 $	107.56	120.49	106.03	106.03
	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
SALARIES	10,560,381	10,739,985	10,633,139	10,425,262
BENEFITS	2,764,255	2,918,907	3,090,889	3,165,012
PURCHASED SERVICES	32,153	23,891	18,831	20,371
SUPPLIES	243,050	246,874	235,477	232,192
CAPITAL OUTLAY	3,206	4,850	0	0
TOTAL ELEMENTARY SCHOOL INSTRUCTION	13,603,046	13,934,507	13,978,336	13,842,837

BUDGET 2010-2011

JUNE 8, 2010

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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
SALARIES	4,983,227	5,332,265	5,392,424	5,115,658
BENEFITS	1,299,000	1,412,956	1,500,736	1,493,205
PURCHASED SERVICES	12,625	14,280	11,968	11,968
SUPPLIES	124,016	127,098	121,713	107,713
CAPITAL OUTLAY	13,209	575	6,915	6,915
TOTAL MIDDLE SCHOOL INSTRUCTION	6,432,077	6,887,174	7,033,756	6,735,459

BUDGET 2010-2011

JUNE 8, 2010

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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
SALARIES	7,647,299	8,048,306	8,206,469	7,790,152
BENEFITS	2,059,136	2,212,460	2,382,936	2,365,713
PURCHASED SERVICES	57,952	55,150	65,411	65,411
SUPPLIES	316,527	250,093	255,302	229,062
CAPITAL OUTLAY	25,914	31,290	26,535	26,534
TOTAL HIGH SCHOOL INSTRUCTION	10,106,828	10,597,299	10,936,653	10,476,872

BUDGET 2010-2011

JUNE 8, 2010

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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
DISTRICT ACTIVITY PROGRAM				
SALARIES	203,085	211,834	224,181	227,217
BENEFITS	33,521	35,314	48,291	49,208
PURCHASED SERVICES	34,140	27,364	18,100	18,100
SUPPLIES	85,025	58,972	76,896	53,055
CAPITAL OUTLAY	51,796	10,904	0	0
	407,567	344,388	367,468	347,580
HS ATHLETIC PROGRAM				
SALARIES	406,041	446,823	420,660	414,482
BENEFITS	59,992	67,202	76,359	69,960
PURCHASED SERVICES	136,485	156,369	132,777	116,451
SUPPLIES	64,948	54,769	50,990	55,116
CAPITAL OUTLAY	0	0	0	0
	667,466	725,163	680,786	656,009
STUDENT & STAFF ACTIVITIES				
SALARIES	294,515	318,323	281,417	266,118
BENEFITS	46,971	52,287	50,504	48,752
PURCHASED SERVICES	55,320	81,930	69,620	69,620
SUPPLIES	832,656	855,149	930,876	930,876
CAPITAL OUTLAY	0	0	0	0
	1,229,462	1,307,689	1,332,417	1,315,366

BUDGET 2010-2011
JUNE 8, 2010

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. ALSO INCLUDED IS THE FUND DEVELOPMENT DEPARTMENT.

	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
SALARIES	441,174	462,237	443,636	374,022
BENEFITS	109,403	106,593	120,661	111,539
PURCHASED SERVICES	87,342	67,352	62,100	40,120
SUPPLIES	65,333	22,782	33,989	27,077
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	703,252	658,964	660,386	552,758

BUDGET 2010-2011
JUNE 8, 2010
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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
SALARIES	793,937	916,766	896,732	694,548
BENEFITS	159,264	217,098	222,085	158,795
PURCHASED SERVICES	109,490	128,281	153,230	84,183
SUPPLIES	790,868	751,090	690,613	430,637
CAPITAL OUTLAY	4,320	22,683	3,000	3,000
TOTAL CURRICULUM AND INSTRUCTION	1,857,878	2,035,918	1,965,660	1,371,163

BUDGET 2010-2011

JUNE 8, 2010

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
TITLE I					
	SALARIES	107,106	131,335	203,634	123,752
	BENEFITS	29,308	41,852	58,171	39,654
	PURCHASED SERVICES	1,162	0	0	0
	SUPPLIES	0	0	2,000	2,000
	TOTAL TITLE I	137,576	173,187	263,805	165,406
TITLE II (a & d)					
	SALARIES	113,089	117,766	98,536	60,636
	BENEFITS	38,104	40,977	34,451	21,884
	PURCHASED SERVICES	12,361	14,789	47,058	47,058
	SUPPLIES		0	4,397	0
	TOTAL TITLE V	163,554	173,532	184,442	129,578
GRANTS AND OTHER FEDERAL PROGRAMS (TITLE III)					
	SALARIES	44,997	34,833	33,372	30,119
	BENEFITS	8,344	8,750	5,891	12,998
	PURCHASED SERVICES	15,299	11,237	9,725	9,725
	SUPPLIES	2,842	4,021	12,133	12,133
	CAPITAL OUTLAY	0	211	1,900	1,900
	TOTAL GRANTS	71,483	59,052	63,021	66,875
TITLE IV - DRUG FREE SCHOOLS					
	SALARIES	0	0	0	0
	BENEFITS	0	0	0	0
	PURCHASED SERVICES	14,998	14,466	18,546	0
	SUPPLIES	1,689	517	0	0
	TOTAL DRUG FREE PROGRAM	16,687	14,983	18,546	0

BUDGET 2010-2011

JUNE 8, 2010

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
ACADEMIC CAMP					
SALARIES		4,638	4,378	4,700	4,700
BENEFITS		646	631	703	726
PURCHASED SERVICES		5,529	0	1,247	0
SUPPLIES		150	157	3,450	197
TOTAL ACADEMIC CAMP		10,963	5,166	10,100	5,623
FULL DAY KDG					
SALARIES		259,229	316,510	235,378	237,731
BENEFITS		68,065	83,057	66,879	70,109
TOTAL FULL DAY KDG		327,294	399,567	302,257	307,840
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		263,495	261,727	264,500	268,750
PEGS	182,400				
DIV YOUTH SERVICES	25,000				
MANAGEMENT SCHOOL	52,850				
ALT TO SUSPENSION RENTAL	8,500				

BUDGET 2010-2011
JUNE 8, 2010
OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
INSTRUMENTAL MUSIC				
SALARIES	362,499	380,154	397,905	360,299
BENEFITS	107,355	115,101	122,865	114,079
PURCHASED SERVICES	45,840	42,413	42,727	31,399
SUPPLIES	22,457	22,777	23,598	21,176
CAPITAL OUTLAY	26,566	27,904	20,615	9,193
TOTAL INSTRUMENTAL MUSIC	564,716	588,349	607,710	536,146
GIFTED AND TALENTED PROGRAM				
SALARIES	557,141	584,017	522,738	457,521
BENEFITS	141,215	143,663	140,942	128,508
PURCHASED SERVICES	124	1,086	0	0
SUPPLIES	26,111	22,461	24,273	19,273
TOTAL GIFTED AND TALENTED PROGRAM	724,591	751,227	687,953	605,302
PEGS PROGRAM				
SALARIES	498,647	519,751	523,980	454,413
BENEFITS	119,670	130,942	149,014	137,689
PURCHASED SERVICES	27,683	26,672	23,980	18,980
SUPPLIES	35,210	41,220	38,192	38,192
CAPITAL OUTLAY	4,267	10,638	17,600	17,600
TOTAL PEGS PROGRAM	685,477	729,223	752,766	666,874
SUMMER SCHOOL				
SALARIES	241,002	295,801	230,124	232,225
BENEFITS	33,525	41,772	31,018	32,143
PURCHASED SERVICES	48,502	38,559	308	308
SUPPLIES	3,494	2,959	1,741	1,741
TOTAL SUMMER SCHOOL	326,524	379,091	263,191	266,417

BUDGET 2010-2011

JUNE 8, 2010

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

CURRICULUM AND INSTRUCTION	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
MEDIA SERVICE CENTER				
SALARIES	49,372	44,251	46,137	30,141
BENEFITS	13,321	13,214	17,037	15,912
PURCHASED SERVICES	6,040	7,510	7,576	7,576
SUPPLIES	99,624	91,979	88,202	8,202
TOTAL MEDIA SERVICES	168,358	156,954	158,952	61,831

BUDGET 2010-2011

JUNE 8, 2010

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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
SALARIES		279,071	308,565	354,765	317,563
BENEFITS-PERSONNEL		68,437	75,814	85,466	83,492
BENEFITS-DISTRICT		102,748	124,858	91,800	92,050
EMPLOYEE ASSISTANCE	8,250				
TUITION REIMB	83,800				
PURCHASED SERVICES		140,354	111,001	125,274	104,466
SUPPLIES		25,336	31,793	22,752	12,040
TOTAL PERSONNEL SERVICES		615,946	652,031	680,057	609,611

EARLY RETIREMENT PLAN

	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
SALARIES	555,311	517,369	372,100	223,080
BENEFITS	185,372	188,957	99,430	149,635
TOTAL EARLY RETIREMENT PLAN	740,684	706,326	471,530	372,715

BUDGET 2010-2011

JUNE 8, 2010

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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
OPERATION OF PLANT				
SALARIES	2,396,723	2,562,690	2,679,726	2,636,926
BENEFITS	724,451	770,341	878,330	879,807
PURCHASED SERVICES	798,755	856,159	1,230,925	1,155,057
SUPPLIES	1,584,685	1,545,233	2,143,434	1,916,805
CAPITAL OUTLAY *	1,518,594	1,449,206	773,763	561,572
TOTAL OPERATION OF PLANT	7,023,208	7,183,629	7,706,178	7,150,167

* Includes Board Designated Capital Projects

	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
BOND ISSUES FOR CAPITAL IMPROVEMENTS				
PROP 4	0	0	0	0
PROP R 2007	12,766,544	14,187,099	5,368,000	0
PROP R 2008	0	621,497	7,500,000	21,000,000
TOTAL BOND ISSUES FOR CAPITAL IMPROVEME	12,766,544	14,808,596	12,868,000	21,000,000
TECHNOLOGY				
SALARIES	650,084	720,272	665,529	633,911
BENEFITS	157,419	180,674	182,950	182,899
PURCHASED SERVICES	228,005	306,740	311,715	311,715
SUPPLIES	72,472	110,945	87,732	87,732
CAPITAL OUTLAY	988,055	914,625	835,828	741,553
TOTAL TECHNOLOGY	2,096,035	2,233,256	2,083,754	1,957,810

BUDGET 2010-2011

JUNE 8, 2010

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 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
BUSINESS SERVICES				
SALARIES	631,803	615,454	641,230	646,531
BENEFITS-BUSINESS OFFICE	157,771	161,479	178,908	184,361
BENEFITS-DISTRICT (RESERVE & WORK COMP)	423,777	229,238	355,724	537,349
PURCHASED SERVICES	982,547	1,124,391	1,350,654	1,233,226
SUPPLIES	82,709	37,635	92,750	71,600
CAPITAL OUTLAY	211,937	154,359	161,500	85,000
BOND ARBITRAGE			215,000	215,000
TOTAL BUSINESS/CENTRAL SERVICES	2,490,544	2,322,556	2,995,766	2,973,067
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,434,238	1,525,963	1,693,000	1,675,764
TOTAL PUPIL TRANSPORTATION	1,434,238	1,525,963	1,693,000	1,675,764
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	2,143,206	2,021,377	2,110,895	2,100,395
OTHER PURCHASED SERVICES	7,680	12,503	9,755	9,755
SUPPLIES	22,406	19,622	16,175	16,175
CAPITAL OUTLAY	28,509	7,346	6,700	6,700
TOTAL FOOD SERVICE	2,201,801	2,060,848	2,143,525	2,133,025

OPERATING FUND BALANCES
BUDGET 2010-2011
JUNE 8, 2010

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2007-08		
BALANCE 7/1/07	21,663,312	0	35,214,779	56,878,091
REVENUE	27,386,881	31,489,858	1,544,008	60,420,747
REVENUE AND BALANCE	49,050,193	31,489,858	36,758,787	117,298,838
EXPENDITURES	22,224,201	32,742,311	15,607,210	70,573,722
TRANSFER OF FUNDS	(1,252,453)	1,252,453		0
BALANCE 6/30/08	25,573,539	0	21,151,577	46,725,115
		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	24,051,200	28,379,284	22,985,602	75,416,086
REVENUE AND BALANCE	47,703,423	28,379,284	38,647,424	114,730,131
EXPENDITURES	24,649,781	34,481,288	14,950,356	74,081,425
TRANSFER OF FUNDS	(6,102,004)	6,102,004		0
PROJECTED BALANCE 6/30/10	16,951,638	0	23,697,068	40,648,706
		2010-11		
BALANCE 7/1/10	16,951,638	0	23,697,068	40,648,706
REVENUE	24,008,001	28,090,968	1,808,306	53,907,275
REVENUE AND BALANCE	40,959,639	28,090,968	25,505,374	94,555,981
EXPENDITURES	23,270,196	33,098,247	22,674,967	79,043,410
TRANSFER OF FUNDS	(5,007,279)	5,007,279		0
PROJECTED BALANCE 6/30/11	12,682,164	0	2,830,406	15,512,571

Budget

2010-2011

June 8, 2010

Debt Service Fund

BUDGET 2010-2011
JUNE 8, 2010

DEBT SERVICE FUND REVENUES & COMPARISONS

ESTIMATED ASSESSED \ 1,282,284,304

SOURCE	DESCRIPTION	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
	UNADJUSTED TAX RATE	0.38	0.38	0.38	0.38
	ADJUSTED TAX RATE	0.38	0.38	0.38	0.38
LOCAL	CURRENT TAXES, REAL ESTATE & PER PROPERTY, MERCHANT & MANUFACTURING	4,933,533	4,881,586	4,550,400	4,557,400
	DELINQUENT TAX	111,780	2,882	50,000	50,000
	SURCHARGE TAX	260,194	254,779	250,000	250,000
	INTANGIBLE TAX	4,263	12,843	4,200	4,200
	INTEREST - SAVINGS	16,769	5,029	6,000	2,000
	INTEREST - INVESTMENTS	224,126	188,321	135,000	180,000
	INTEREST - DELINQUENT TAXES	20,802	1,012	1,000	350
	TOTAL LOCAL SOURCES	5,571,467	5,346,452	4,996,600	5,043,950
COUNTY	UTILITY TAXES	85,587	86,086	80,000	90,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	85,587	86,086	80,000	90,000
OTHER	REFUNDING BONDS	8,410,000	0	0	0
		14,067,054	5,432,538	5,076,600	5,133,950

BUDGET 2010-2011
JUNE 8, 2010

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
PRINCIPAL	10,555,000	2,310,000	2,390,000	2,485,000
INTEREST & FEES	2,720,443	2,665,311	3,137,500	3,234,500
TOTAL EXPENDITURES	13,275,443	4,975,311	5,527,500	5,719,500

DEBT SERVICE FUND BALANCES

BUDGET 2010-2011
JUNE 8, 2010

	2007-08	
BEGINNING BALANCE 7-1-07		$5,083,319
REVENUE		$14,067,054
REVENUE AND BALANCE		$19,150,374
EXPENDITURES		$13,275,443
ENDING BALANCE 6-30-08		$5,874,931
	2008-09	
BEGINNING BALANCE 7-1-08		$5,874,931
REVENUE		$5,432,538
REVENUE AND BALANCE		$11,307,469
EXPENDITURES		$4,975,311
ENDING BALANCE 6-30-09		$6,332,158
	2009-10	
BEGINNING BALANCE 7-1-09		$6,332,158
REVENUE		$5,076,600
REVENUE AND BALANCE		$11,408,758
EXPENDITURES		$5,527,500
ENDING BALANCE 6-30-10		$5,881,258
	2010-11	
BEGINNING BALANCE 7-1-10		$5,881,258
REVENUE		$5,133,950
REVENUE AND BALANCE		$11,015,208
EXPENDITURES		$5,719,500
ENDING BALANCE 6-30-11		$5,295,708

Budget

2010-2011

June 8, 2010

Related Programs

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
HIGH SCHOOL ACTIVITIES				
REVENUE	540,431	589,253	600,000	600,000
EXPENDITURES	529,826	610,236	600,000	600,000
BALANCE @ JUNE 30	290,920	269,937	269,937	269,937
SPERRENG ACTIVITIES				
REVENUE	220,120	234,795	225,000	225,000
EXPENDITURES	243,923	222,363	225,000	225,000
BALANCE @ JUNE 30	73,174	85,606	85,606	85,606
ELEMENTARY ACTIVITIES				
REVENUE	131,739	135,275	140,000	140,000
EXPENDITURES	100,807	135,012	140,000	140,000
BALANCE @ JUNE 30	333,995	334,257	334,257	334,257
FOOD SERVICE				
REVENUE	1,937,938	1,917,317	2,156,737	2,165,221
EXPENDITURES	2,143,206	2,021,377	2,110,895	2,100,395
(COST)/RETURN TO DISTRICT*	(205,268)	(104,060)	45,842	64,826

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

	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
GIFTED & TALENTED (PEGS)				
REVENUE	840,700	875,656	869,633	869,633
EXPENDITURES	685,477	729,223	752,766	666,874
(COST)/RETURN TO DISTRICT	155,223	146,433	116,867	202,759
ECE **				
REVENUE	2,698,425	2,535,240	2,603,182	2,603,182
EXPENDITURES	2,451,076	2,489,569	2,605,907	2,605,907
BALANCE @ JUNE 30	279,312	324,983	322,258	319,533

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

Budget

2010-2011

June 8, 2010

Board Designated Capital Projects

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

	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	PROPOSED 10-11
REVENUE				
COUNTY STOCK	0	0	0	0
SALE OF PROPERTY	0	0	14,600	0
INTERESTE EARNED	26,757	6,191	1,000	951
TOTAL REVENUE	26,757	6,191	15,600	951
EXPENDITURES				
PROPERTY PURCHASES	461,898	0	0	0
OTHER EXPENDITURES	57,826	0	35,000	35,000
TOTAL EXPENDITURES	519,723	0	35,000	35,000
BALANCE BEGINNING OF YEAR	1,086,401	1,227,331	1,233,522	1,214,122
BOE TRANSFER FROM CAPITAL PROJECTS	633,896	0	0	0
BALANCE END OF YEAR	1,227,331	1,233,522	1,214,122	1,180,073