Lindbergh School District

2009-2010
Revised Budget
&
Related Data

November 10, 2009

Revised Budget
November 10, 2009

TABLE OF CONTENTS

BUDGET MESSAGE

The 2009-10 budget reflects the long range budget planning that the BOE has engaged in over the past three fiscal years. This plan includes a planned spend down of $3,000,000 of district reserves but allocates funds to maintain cash flow (no borrowing) and the district's bond rating, guarantee the payment of legal obligations and protect funds raised by student groups.

Revenues for 2009-10 are projected to decline by just over $800,000. This decline is due to a decline in property tax as a result of lower preliminary assessed valuations, the "frozen" status for the Lindbergh School District for state funding, the decline in federal funding, and a decline in interest rates that will result in less investment revenue. Total Operation revenues are projected to be $57,806,515 excluding bond issue proceeds from Prop R.

Overall expenditures for 2009-10 are projected to decrease over 2008-09. The staff salary increases reflect the board approved 2% teacher salary schedule increase along with the end of scale stipend step which equates to a 2.5% increase to classified and administrative personnel.. Health insurance benefits are budgeted for a 6% increase January 2010. Mid-year 2008-09 reductions in supplies and purchased services are continued in 2009-10 along with staff reductions primarily from attrition, reduction in summer school, and reduced ERIP expenses.

It is important to note that in this current economic climate, revenues are projected as realistically as possible and that revenue from property taxes for new construction are not yet available. Expenditures as well represent all currently known events but will surely change with a revised budget presented in December.

The Debt Service Fund (not included in the above narrative) is projected to operate at a deficit of $96,340. 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.

Revised Budget

2009-2010

November 10, 2009

Operating

Fund

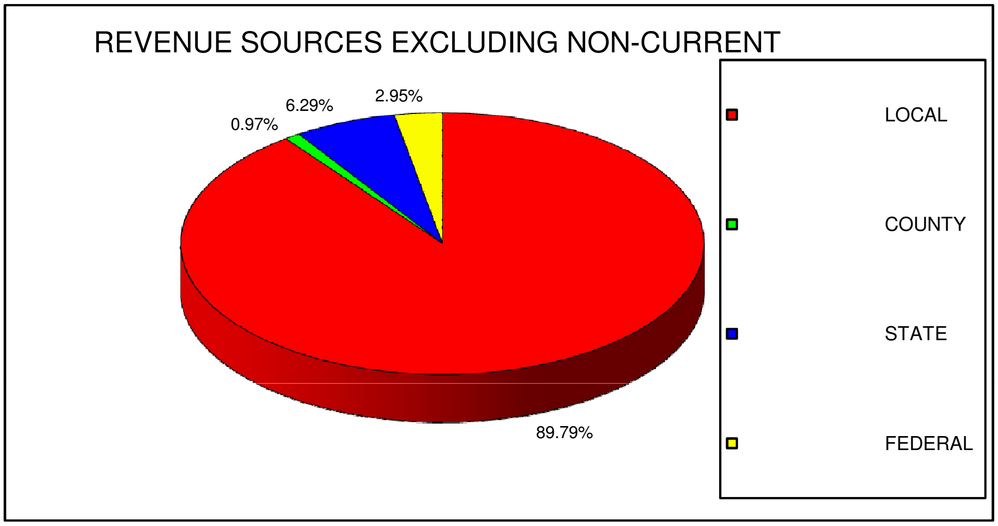
REVENUE SUMMARY

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING FUND REVENUES

SOURCES		
LOCAL	$50,017,930	89.79%
COUNTY	539,768	0.97%
STATE	3,504,323	6.29%
FEDERAL	1,643,889	2.95%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	55,705,910	100.00%



DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	INCREASE / DECREASE 08-09 / 09-10
LOCAL	48,236,945	55,025,974	51,269,090	50,017,930	-2.44%
COUNTY	566,834	555,184	537,596	539,768	0.40%
STATE	3,791,172	3,968,473	4,167,454	3,504,323	-15.91%
FEDERAL	1,023,620	867,114	1,075,641	1,643,889	52.83%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	53,618,571	60,416,744	57,049,780	55,705,910	-2.36%
NON-CURRENT REVENUE (a)	32,007,034	4,002	10,029,697	21,015,000	109.53%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	85,625,605	60,420,747	67,079,477	76,720,910	14.37%

(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 $21 million of General Obligation Bond Proceeds

REVENUE ANALYSIS

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,312,395,825

SOURCE	DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	30,712,599	35,943,518	35,567,399	33,433,000
	DELINQUENT TAX	516,813	815,265	20,990	780,000
	M & M SURCHARGE TAX	1,650,127	1,895,693	1,856,330	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	69,574	31,055	93,558	31,000
	SALES TAX (PROP C)	4,020,786	4,024,464	3,971,109	3,783,000
	TUITION - PATRONS	28,199	24,777	46,873	29,000
	TUITION - ECE	2,443,683	2,463,235	2,448,672	2,578,182
	TUITION - FULL DAY KINDERGARTEN	363,163	359,660	541,503	525,000
	TUITION - PEGS	429,250	498,691	534,000	528,000
	TUITION - SUMMER SCHOOL	2,223	4,302	3,375	2,500
	INTEREST - SAVINGS	199,617	73,330	15,340	28,924
	INTEREST - INVESTMENTS	1,642,959	2,823,153	1,062,712	1,714,785
	INTEREST - DELINQUENT TAXES	45,325	39,794	7,376	9,291
	ATHLETICS	20,169	13,275	11,399	18,900
	RENTALS	175,162	157,488	174,808	153,500
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	7,539	6,550	6,760	6,000
	FOOD SERVICE	1,568,389	1,588,664	1,480,571	1,745,368
	OTHER	1,474,740	1,598,148	1,476,691	1,423,028
	VICC	2,792,509	2,590,791	1,875,504	1,274,332
	TOTAL LOCAL SOURCES	48,236,945	55,025,974	51,269,090	50,017,930
COUNTY	FINES, FORFEITURES	70,596	89,768	63,054	89,768
	UTILITY TAXES	496,238	465,416	474,542	450,000
	OTHER COUNTY (SAFECO)	0		0	0
	TOTAL COUNTY SOURCES	566,834	555,184	537,596	539,768

REVISED BUDGET 2009-2010
NOVEMBER 10, 2009
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,312,395,825

SOURCE	DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
STATE	BASIC FORMULA & CLASSROOM TRUST	2,859,606	3,029,236	3,302,635	2,759,489
	TRANSPORTATION	632,268	661,227	591,214	505,000
	VOCATIONAL	4,018	1,350	1,350	1,000
	GRANTS	55,711	0	0	0
	OTHER	239,569	276,660	272,255	238,834
	TOTAL STATE SOURCES	3,791,172	3,968,473	4,167,454	3,504,323
FEDERAL	MEDICAID	58,692	37,871	38,028	37,800
	ARRA STABILIZATION FUNDS	0	0	0	498,250
	TITLE I	374,934	268,613	394,330	470,132
	TITLE V	8,258	7,506	200	0
	TITLE III	17,626	26,032	24,958	27,711
	TITLE IV DRUG FREE PROGRAM	18,996	18,705	13,115	18,546
	TITLE II	137,686	163,902	169,812	186,579
	FOOD SERVICE	395,174	340,150	429,990	403,225
	OTHER	12,254	4,335	5,208	1,646
	TOTAL FEDERAL SOURCES	1,023,620	867,114	1,075,641	1,643,889
NON CURRENT					
	PROP R	32,000,000	0	10,000,000	21,000,000
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	7,034	4,002	29,697	15,000
	TOTAL NON-CURRENT REVENUE	32,007,034	4,002	10,029,697	21,015,000
TOTAL OPERATING REVENUE		85,625,605	60,420,747	67,079,477	76,720,910

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,312,395,825

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	11,993,000	20,988,000	452,000	33,433,000
	DELINQUENT TAX	281,741	498,259	0	780,000
	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	29,000	0	29,000
	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	5,960	7,012	15,952	28,924
	INTEREST - INVESTMENTS	1,012,533	57,849	644,403	1,714,785
	INTEREST - DELINQUENT TAXES	3,331	5,960	0	9,291
	ATHLETICS	18,900	0	0	18,900
	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	1,745,368	0	0	1,745,368
	OTHER	1,325,500	97,528	0	1,423,028
	VICC	324,208	950,124	0	1,274,332
	TOTAL LOCAL SOURCES	22,104,107	26,801,468	1,112,355	50,017,930
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

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,312,395,825

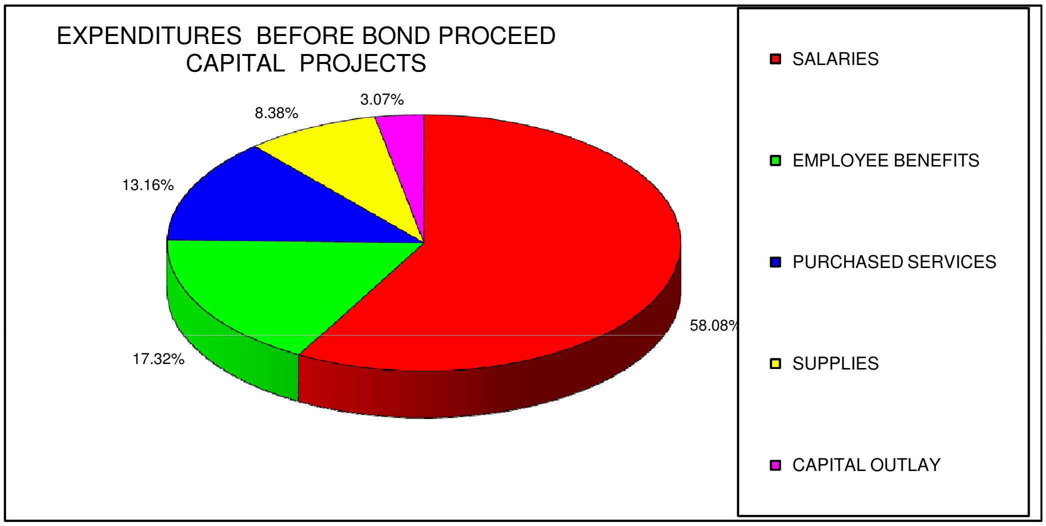
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.0000	1.7867	0.0000	2.7867
	ADJUSTED LEVY	1.0000	1.7680	0.0000	2.7680
STATE	BASIC FORMULA & CLASSROOM TRUST	651,823	807,666	1,300,000	2,759,489
	TRANSPORTATION	505,000	0	0	505,000
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	OTHER	113,055	125,780	0	238,834
	TOTAL STATE SOURCES	1,270,298	934,026	1,300,000	3,504,323
FEDERAL	MEDICAID	37,800	0	0	37,800
	ARRA STABILIZATION FUNDS	124,562	373,688	0	498,250
	TITLE I	470,132	0	0	470,132
	TITLE V	0	0	0	0
	TITLE III	27,711	0	0	27,711
	TITLE IV DRUG FREE PROGRAM	18,546	0	0	18,546
	TITLE II	186,579	0	0	186,579
	FOOD SERVICE	403,225	0	0	403,225
	OTHER	1,646	0	0	1,646
	TOTAL FEDERAL SOURCES	1,270,201	373,688	0	1,643,889
NON CURRENT					
	PROP R	0	0	21,000,000	21,000,000
	SALE OF EQUIPMENT & CONTRACTED ED SERVICES	0	0	15,000	15,000
	TOTAL NON-CURRENT REVENUE	0	0	21,015,000	21,015,000
TOTAL OPERATING REVENUE		24,824,957	28,468,599	23,427,355	76,720,910

EXPENDITURE SUMMARY

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

SALARIES	35,320,816	58.08%
EMPLOYEE BENEFITS	10,530,020	17.32%
PURCHASED SERVICES	8,000,958	13.16%
SUPPLIES	5,098,371	8.38%
CAPITAL OUTLAY	1,863,956	3.07%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$60,814,121	100.01%



DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10	% INCR/DECR 08-09 / 09-10
SALARIES	32,022,284	33,975,617	35,605,150	35,320,816	-0.80%
BENEFITS	8,215,659	9,373,054	9,875,583	10,530,020	6.63%
PURCHASED SERVICES	7,535,352	6,914,765	7,156,886	8,000,958	11.79%
SUPPLIES	4,115,138	4,652,988	4,396,397	5,098,371	15.97%
CAPITAL OUTLAY	2,015,059	2,890,754	2,647,933	1,863,956	-29.61%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$53,903,491	$57,807,179	$59,681,949	$60,814,121	1.90%
BOND PROCEED CAPITAL PROJECTS & ARBITRAGE	1,437,914	12,766,544	14,808,596	21,983,000	
TOTAL OPERATING EXPENDITURES	$55,341,405	$70,573,723	$74,490,545	$82,797,121	

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 2009-2010

NOVEMBER 10, 2009

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 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
PARENTS AS TEACHERS:				
SALARIES	172,233	229,439	259,446	233,836
BENEFITS	26,075	29,870	35,627	33,790
PURCHASED SERVICES	11,009	11,603	10,787	13,878
SUPPLIES	1,704	2,366	3,098	4,500
CAPITAL OUTLAY	0	647	0	0
TOTAL PARENTS AS TEACHERS	211,021	273,926	308,958	286,004
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,674,283	1,665,578	1,716,019	1,763,860
BENEFITS	428,238	432,081	465,819	513,747
PURCHASED SERVICES	204,684	201,837	214,550	214,550
SUPPLIES	134,385	137,846	79,839	100,750
CAPITAL OUTLAY	0	13,734	13,342	13,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,441,590	2,451,076	2,489,569	2,605,907
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	228	0	0
BENEFITS	0	32	0	0
PURCHASED SERVICES	0	0	339	0
SUPPLIES	4,132	11,168	15,314	15,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	4,132	11,428	15,653	15,000

EXPENDITURE ANALYSIS

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

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 $	104.43	107.56	120.49	106.03
	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
SALARIES	9,985,659	10,560,381	10,739,985	10,730,347
BENEFITS	2,504,901	2,764,255	2,918,907	3,114,246
PURCHASED SERVICES	22,955	32,153	23,891	19,331
SUPPLIES	244,129	243,050	246,874	234,977
CAPITAL OUTLAY	3,657	3,206	4,850	0
TOTAL ELEMENTARY SCHOOL INSTRUCTION	12,761,301	13,603,046	13,934,507	14,098,901

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

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 $	112.24	115.61	120.49	106.03
	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
SALARIES	4,705,977	4,983,227	5,332,265	5,362,603
BENEFITS	1,226,319	1,299,000	1,412,956	1,488,356
PURCHASED SERVICES	14,373	12,625	14,280	11,968
SUPPLIES	125,080	124,016	127,098	121,713
CAPITAL OUTLAY	3,048	13,209	575	6,915
TOTAL MIDDLE SCHOOL INSTRUCTION	6,074,797	6,432,077	6,887,174	6,991,555

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

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 $	178.80	184.16	189.68	166.92
	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
SALARIES	7,250,518	7,647,299	8,048,306	8,206,469
BENEFITS	1,947,064	2,059,136	2,212,460	2,382,936
PURCHASED SERVICES	56,925	155,512	158,973	176,747
SUPPLIES	259,175	316,527	250,093	255,302
CAPITAL OUTLAY	44,016	25,914	31,290	26,535
TOTAL HIGH SCHOOL INSTRUCTION	9,557,697	10,204,388	10,701,122	11,047,989

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

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 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
DISTRICT ACTIVITY PROGRAM				
SALARIES	147,381	203,085	211,834	224,181
BENEFITS	23,919	33,521	35,314	48,291
PURCHASED SERVICES	43,327	34,140	27,364	18,100
SUPPLIES	37,453	85,025	58,972	76,896
CAPITAL OUTLAY	4,546	51,796	10,904	0
	256,626	407,567	344,388	367,468
HS ATHLETIC PROGRAM				
SALARIES	415,008	406,041	446,823	420,660
BENEFITS	59,204	59,992	67,202	76,359
PURCHASED SERVICES	137,242	136,485	156,369	135,533
SUPPLIES	43,131	64,948	54,769	48,234
CAPITAL OUTLAY	0	0	0	0
	654,585	667,466	725,163	680,786
STUDENT & STAFF ACTIVITIES				
SALARIES	234,774	294,515	318,323	283,313
BENEFITS	37,334	46,971	52,287	50,504
PURCHASED SERVICES	66,441	55,320	81,930	69,620
SUPPLIES	853,574	832,656	855,149	930,876
CAPITAL OUTLAY	0	0	0	0
	1,192,123	1,229,462	1,307,689	1,334,313

REVISED BUDGET 2009-2010
NOVEMBER 10, 2009

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 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
SALARIES	373,658	441,174	462,237	443,636
BENEFITS	55,668	109,403	106,593	108,461
PURCHASED SERVICES	34,087	87,342	67,352	48,800
SUPPLIES	14,101	65,333	22,782	33,989
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	477,514	703,252	658,964	634,886

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 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
SALARIES	589,353	793,937	916,766	895,121
BENEFITS	110,873	159,264	217,098	223,178
PURCHASED SERVICES	78,599	109,490	128,281	163,497
SUPPLIES	608,699	790,868	751,090	706,218
CAPITAL OUTLAY	8,123	4,320	22,683	3,000
TOTAL CURRICULUM AND INSTRUCTION	1,395,647	1,857,878	2,035,918	1,991,014

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
TITLE I					
	SALARIES	160,112	107,106	131,335	139,798
	BENEFITS	43,674	29,308	41,852	40,705
	PURCHASED SERVICES	1,209	1,162	0	0
	SUPPLIES	0	0	0	0
	TOTAL TITLE I	204,995	137,576	173,187	180,503
TITLE II (a & d)					
	SALARIES	96,938	113,089	117,766	97,959
	BENEFITS	30,992	38,104	40,977	34,451
	PURCHASED SERVICES	12,931	12,361	14,789	50,499
	SUPPLIES	0		0	3,670
	TOTAL TITLE V	140,861	163,554	173,532	186,579
GRANTS AND OTHER FEDERAL PROGRAMS					
	SALARIES	45,746	44,997	34,833	29,821
	BENEFITS	8,295	8,344	8,750	12,380
	PURCHASED SERVICES	13,830	15,299	11,237	9,725
	SUPPLIES	1,525	2,842	4,021	13,287
	CAPITAL OUTLAY	60,262	0	211	0
	TOTAL GRANTS	129,658	71,483	59,052	65,213
TITLE IV - DRUG FREE SCHOOLS					
	SALARIES	0	0	0	0
	BENEFITS	0	0	0	0
	PURCHASED SERVICES	18,804	14,998	14,466	18,546
	SUPPLIES	981	1,689	517	0
	TOTAL DRUG FREE PROGRAM	19,785	16,687	14,983	18,546

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
ACADEMIC CAMP					
SALARIES		4,110	4,638	4,378	4,700
BENEFITS		553	646	631	703
PURCHASED SERVICES		5,212	5,529	0	2,087
SUPPLIES		126	150	157	2,610
TOTAL ACADEMIC CAMP		10,001	10,963	5,166	10,100
FULL DAY KDG					
SALARIES		219,548	259,229	316,510	235,378
BENEFITS		56,052	68,065	83,057	66,879
TOTAL FULL DAY KDG		275,600	327,294	399,567	302,257
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		213,762	263,495	261,727	264,500
PEGS	168,000				
DIV YOUTH SERVICES	15,000				
MANAGEMENT SCHOOL	71,000				
ALT TO SUSPENSION RENTAL	10,500				

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
INSTRUMENTAL MUSIC				
SALARIES	362,132	362,499	380,154	397,905
BENEFITS	101,418	107,355	115,101	122,865
PURCHASED SERVICES	38,998	45,840	42,413	40,831
SUPPLIES	24,590	22,457	22,777	23,598
CAPITAL OUTLAY	31,375	26,566	27,904	20,615
TOTAL INSTRUMENTAL MUSIC	558,513	564,716	588,349	605,814
GIFTED AND TALENTED PROGRAM				
SALARIES	548,997	557,141	584,017	522,738
BENEFITS	136,110	141,215	143,663	140,942
PURCHASED SERVICES	0	124	1,086	0
SUPPLIES	25,115	26,111	22,461	24,273
TOTAL GIFTED AND TALENTED PROGRAM	710,222	724,591	751,227	687,953
PEGS PROGRAM				
SALARIES	482,423	498,647	519,751	523,980
BENEFITS	117,241	119,670	130,942	149,014
PURCHASED SERVICES	25,088	27,683	26,672	23,980
SUPPLIES	39,444	35,210	41,220	38,192
CAPITAL OUTLAY	40,732	4,267	10,638	17,600
TOTAL PEGS PROGRAM	704,928	685,477	729,223	752,766
SUMMER SCHOOL				
SALARIES	219,291	241,002	295,801	230,124
BENEFITS	29,882	33,525	41,772	31,018
PURCHASED SERVICES	41,421	48,502	38,559	308
SUPPLIES	2,302	3,494	2,959	1,741
TOTAL SUMMER SCHOOL	292,896	326,524	379,091	263,191

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

CURRICULUM AND INSTRUCTION	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
MEDIA SERVICE CENTER				
SALARIES	84,660	49,372	44,251	46,137
BENEFITS	21,072	13,321	13,214	17,037
PURCHASED SERVICES	6,298	6,040	7,510	7,576
SUPPLIES	84,621	99,624	91,979	88,202
TOTAL MEDIA SERVICES	196,651	168,358	156,954	158,952

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

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 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
SALARIES		264,408	279,071	308,565	319,165
BENEFITS-PERSONNEL		63,155	68,437	75,814	85,466
SALARIES-DISTRICT SUBSTITUTES & PART-TIME					35,600
BENEFITS-DISTRICT		82,799	102,748	124,858	91,800
EMPLOYEE ASSISTANCE	6,000				
TUITION REIMB	85,800				
PURCHASED SERVICES		135,212	140,354	111,001	125,274
SUPPLIES		21,995	25,336	31,793	22,752
TOTAL PERSONNEL SERVICES		567,569	615,946	652,031	680,057
EARLY RETIREMENT PLAN					
SALARIES		574,842	555,311	517,369	187,000
BENEFITS		163,242	185,372	188,957	100,980
TOTAL EARLY RETIREMENT PLAN		738,084	740,684	706,326	287,980

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

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 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
OPERATION OF PLANT				
SALARIES	2,276,380	2,396,723	2,562,690	2,679,726
BENEFITS	659,560	724,451	770,341	878,330
PURCHASED SERVICES	1,238,242	798,755	856,159	1,230,925
SUPPLIES	1,426,354	1,584,685	1,545,233	2,143,434
CAPITAL OUTLAY *	798,109	1,518,594	1,449,206	773,763
TOTAL OPERATION OF PLANT	6,398,645	7,023,208	7,183,629	7,706,178

* Includes Board Designated Capital Projects

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
BOND ISSUES FOR CAPITAL IMPROVEMENTS				
PROP 4	0	0	0	0
PROP R 2007	1,437,914	12,766,544	14,187,099	4,200,000
PROP R 2008	0	0	621,497	17,568,000
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENT	1,437,914	12,766,544	14,808,596	21,768,000
TECHNOLOGY				
SALARIES	521,429	650,084	720,272	665,529
BENEFITS	126,937	157,419	180,674	182,950
PURCHASED SERVICES	281,092	228,005	306,740	311,715
SUPPLIES	89,590	72,472	110,945	87,732
CAPITAL OUTLAY	851,214	988,055	914,625	835,828
TOTAL TECHNOLOGY	1,870,262	2,096,035	2,233,256	2,083,754

REVISED BUDGET 2009-2010

NOVEMBER 10, 2009

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 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
BUSINESS SERVICES				
SALARIES	612,424	631,803	615,454	641,230
BENEFITS-BUSINESS OFFICE	155,081	157,771	161,479	178,908
BENEFITS-DISTRICT (RESERVE & WORK COMP)	0	423,777	229,238	355,724
PURCHASED SERVICES	1,363,624	884,987	1,020,568	1,229,318
SUPPLIES	59,576	82,709	37,635	104,250
CAPITAL OUTLAY	168,629	211,937	154,359	160,000
BOND ARBITRAGE				215,000
TOTAL BUSINESS/CENTRAL SERVICES	2,359,334	2,392,984	2,218,733	2,884,430
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,370,012	1,434,238	1,525,963	1,693,000
TOTAL PUPIL TRANSPORTATION	1,370,012	1,434,238	1,525,963	1,693,000
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	2,088,455	2,143,206	2,021,377	2,110,895
OTHER PURCHASED SERVICES	11,520	7,680	12,503	9,755
SUPPLIES	13,356	22,406	19,622	16,175
CAPITAL OUTLAY	1,348	28,509	7,346	6,700
TOTAL FOOD SERVICE	2,114,679	2,201,801	2,060,848	2,143,525

OPERATING FUND BALANCES
REVISED BUDGET 2009-2010
NOVEMBER 10, 2009

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2006-07		
BALANCE 7-1-06	20,607,339	0	5,986,551	26,593,890
REVENUE	28,378,365	24,566,040	32,681,200	85,625,605
REVENUE AND BALANCE	48,985,704	24,566,040	38,667,751	112,219,495
EXPENDITURES	21,108,045	30,780,387	3,452,972	55,341,404
TRANSFER OF FUNDS	(6,214,347)	6,214,347		0
BALANCE 6/30/07	21,663,312	0	35,214,779	56,878,091
		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	24,824,957	28,468,599	23,427,355	76,720,910
REVENUE AND BALANCE	48,477,180	28,468,599	39,089,177	116,034,955
EXPENDITURES	24,866,107	34,299,057	23,631,956	82,797,120
TRANSFER OF FUNDS	(5,830,459)	5,830,459		0
PROJECTED BALANCE 6/30/10	17,780,614	0	15,457,221	33,237,835

Revised Budget

2009-2010

November 10, 2009

Debt Service
Fund

REVISED BUDGET 2009-2010
NOVEMBER 10, 2009

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,312,395,825

SOURCE	DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
	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 & PERSONAL PROPERTY, MERCHANT & MANUFACTURING	4,198,595	4,933,533	4,881,586	4,557,400
	DELINQUENT TAX	70,651	111,780	2,882	75,000
	SURCHARGE TAX	225,582	260,194	254,779	250,000
	INTANGIBLE TAX	9,511	4,263	12,843	4,200
	INTEREST - SAVINGS	90,271	16,769	5,029	6,000
	INTEREST - INVESTMENTS	239,924	224,126	188,321	195,000
	INTEREST - DELINQUENT TAXES	6,219	20,802	1,012	1,000
	TOTAL LOCAL SOURCES	4,840,753	5,571,467	5,346,452	5,088,600
COUNTY	UTILITY TAXES	87,492	85,587	86,086	80,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	87,492	85,587	86,086	80,000
OTHER	REFUNDING BONDS	0	8,410,000	0	0
		4,928,245	14,067,054	5,432,538	5,168,600

REVISED BUDGET 2009-2010
NOVEMBER 10, 2009

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
PRINCIPAL	2,075,000	10,555,000	2,310,000	2,390,000
INTEREST & FEES	1,849,420	2,720,443	2,665,311	3,167,540
TOTAL EXPENDITURES	3,924,420	13,275,443	4,975,311	5,557,540

DEBT SERVICE FUND BALANCES

REVISED BUDGET 2009-2010
NOVEMBER 10, 2009

	2006-07	
BEGINNING BALANCE 7-1-06		$4,291,707
REVENUE		$4,928,245
REVENUE AND BALANCE		$9,219,952
EXPENDITURES		$3,924,420
ENDING BALANCE 6-30-07		$5,295,532
	2007-08	
BEGINNING BALANCE 7-1-07		$5,295,533
REVENUE		$14,067,054
REVENUE AND BALANCE		$19,362,587
EXPENDITURES		$13,275,443
ENDING BALANCE 6-30-08		$6,087,144
	2008-09	
BEGINNING BALANCE 7-1-08		$6,087,144
REVENUE		$5,432,538
REVENUE AND BALANCE		$11,519,682
EXPENDITURES		$4,975,311
ENDING BALANCE 6-30-09		$6,544,371
	2009-10	
BEGINNING BALANCE 7-1-09		$6,544,371
REVENUE		$5,168,600
REVENUE AND BALANCE		$11,712,971
EXPENDITURES		$5,557,540
ENDING BALANCE 6-30-10		$6,155,431

Revised Budget

2009-2010

November 10, 2009

Related
Programs

REVISED BUDGET 2009-2010
NOVEMBER 10, 2009

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
HIGH SCHOOL ACTIVITIES				
REVENUE	574,423	540,431	589,253	600,000
EXPENDITURES	578,223	529,826	610,236	600,000
BALANCE @ JUNE 30	269,710	280,315	259,332	259,332
SPERRENG ACTIVITIES				
REVENUE	269,080	220,120	234,795	225,000
EXPENDITURES	238,279	243,923	222,363	225,000
BALANCE @ JUNE 30	120,780	96,977	109,409	109,409
ELEMENTARY ACTIVITIES				
REVENUE	117,101	131,739	135,275	140,000
EXPENDITURES	118,480	100,807	135,012	140,000
BALANCE @ JUNE 30	272,131	303,063	303,325	303,325
FOOD SERVICE				
REVENUE	1,973,217	1,937,938	1,917,317	2,156,737
EXPENDITURES	2,088,455	2,143,206	2,021,377	2,110,895
(COST)/RETURN TO DISTRICT*	(115,238)	(205,268)	(104,060)	45,842

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
GIFTED & TALENTED (PEGS)				
REVENUE	770,883	840,700	875,656	869,633
EXPENDITURES	704,928	685,477	729,223	752,766
(COST)/RETURN TO DISTRICT	65,955	155,223	146,433	116,867
ECE **				
REVENUE	2,464,669	2,698,425	2,535,240	2,603,182
EXPENDITURES	2,441,591	2,451,076	2,489,569	2,605,907
BALANCE @ JUNE 30	31,962	279,312	324,983	322,258

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

Revised Budget

2009-2010

November 10, 2009

Board Designated
Capital Projects

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	REVISED 09-10
REVENUE				
COUNTY STOCK	0	0	0	0
INTERESTE EARNED	32,346	26,757	6,191	11,745
TOTAL REVENUE	32,346	26,757	6,191	11,745
EXPENDITURES				
PROPERTY PURCHASES	422,989	461,898	0	0
OTHER EXPENDITURES	79,654	57,826	0	35,000
TOTAL EXPENDITURES	502,643	519,723	0	35,000
BALANCE BEGINNING OF YEAR	1,086,401	616,104	757,034	763,225
BOE TRANSFER FROM CAPITAL PROJECTS	0	633,896	0	0
BALANCE END OF YEAR	616,104	757,034	763,225	739,970