Lindbergh School District

2009-2010
Proposed Budget
&
Related Data

June 9, 2009

Proposed Budget
June 9, 2009

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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.

Proposed Budget

2009-2010

June 9, 2009

Operating
Fund

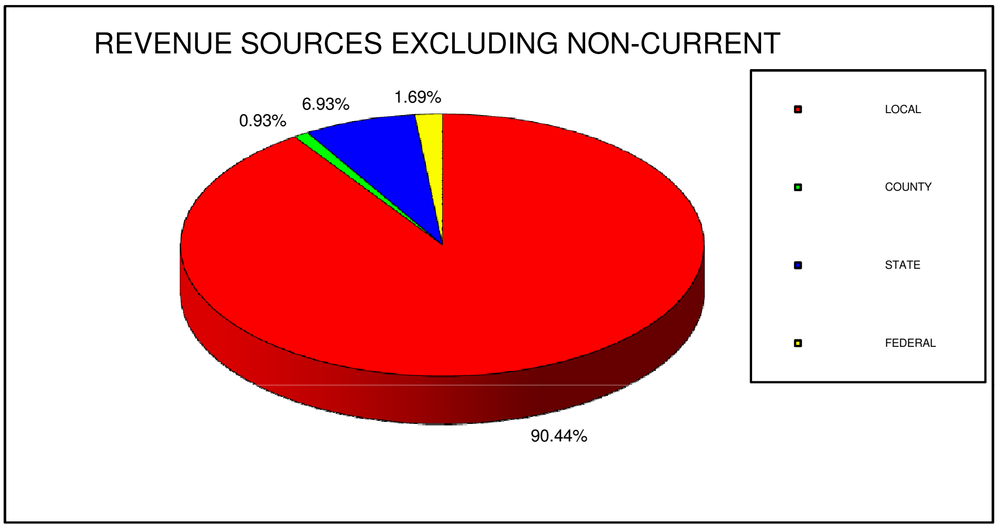
REVENUE SUMMARY

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

OPERATING FUND REVENUES

SOURCES		
LOCAL	$52,261,928	90.44%
COUNTY	539,768	0.93%
STATE	4,002,573	6.93%
FEDERAL	979,246	1.69%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	57,783,515	100.00%



DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10	INCREASE / DECREASE 08-09 / 09-10
LOCAL	48,236,945	55,025,974	53,066,327	52,261,928	-1.52%
COUNTY	566,834	555,184	539,768	539,768	0.00%
STATE	3,791,172	3,968,473	4,028,429	4,002,573	-0.64%
FEDERAL	1,023,620	867,114	969,551	979,246	1.00%
TOTAL OPERATING REVENUES BEFORE NON-CURRENT REVENUE	53,618,571	60,416,744	58,604,075	57,783,515	-1.40%
NON-CURRENT REVENUE (a)	32,007,034	4,002	10,023,000	21,023,000	109.75%
TOTAL OPERATING REVENUES AFTER NON-CURRENT REVENUE	85,625,605	60,420,747	68,627,075	78,806,515	14.83%

(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

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,312,395,825

SOURCE	DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	30,712,599	35,943,518	35,412,742	35,187,742
	DELINQUENT TAX	516,813	815,265	780,000	780,000
	M & M SURCHARGE TAX	1,650,127	1,895,693	1,880,000	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	69,574	31,055	31,000	31,000
	SALES TAX (PROP C)	4,020,786	4,024,464	4,050,000	3,978,000
	TUITION - PATRONS	28,199	24,777	38,900	29,000
	TUITION - ECE	2,443,683	2,463,235	2,500,837	2,578,182
	TUITION - FULL DAY KINDERGARTEN	363,163	359,660	388,000	525,000
	TUITION - PEGS	429,250	498,691	468,600	528,000
	TUITION - SUMMER SCHOOL	2,223	4,302	2,500	2,500
	INTEREST - SAVINGS	199,617	73,330	58,230	28,924
	INTEREST - INVESTMENTS	1,642,959	2,823,153	2,164,480	1,714,785
	INTEREST - DELINQUENT TAXES	45,325	39,794	30,290	9,291
	ATHLETICS	20,169	13,275	18,900	18,900
	RENTALS	175,162	157,488	153,500	153,500
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	7,539	6,550	6,000	6,000
	FOOD SERVICE	1,568,389	1,588,664	1,801,985	1,745,368
	OTHER	1,474,740	1,598,148	1,330,830	1,321,203
	VICC	2,792,509	2,590,791	1,875,413	1,670,413
	TOTAL LOCAL SOURCES	48,236,945	55,025,974	53,066,327	52,261,928
COUNTY	FINES, FORFEITURES	70,596	89,768	89,768	89,768
	UTILITY TAXES	496,238	465,416	450,000	450,000
	OTHER COUNTY (SAFECO)	0		0	0
	TOTAL COUNTY SOURCES	566,834	555,184	539,768	539,768

PROPOSED BUDGET 2009-2010
JUNE 9, 2009
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,312,395,825

SOURCE	DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
STATE	BASIC FORMULA & CLASSROOM TRUST	2,859,606	3,029,236	3,197,839	3,257,739
	TRANSPORTATION	632,268	661,227	587,900	505,000
	VOCATIONAL	4,018	1,350	1,000	1,000
	GRANTS	55,711	0	0	0
	OTHER	239,569	276,660	241,690	238,834
	TOTAL STATE SOURCES	3,791,172	3,968,473	4,028,429	4,002,573
FEDERAL	MEDICAID	58,692	37,871	37,800	37,800
	TITLE I	374,934	268,613	399,952	339,960
	TITLE V	8,258	7,506	200	170
	TITLE III	17,626	26,032	27,464	23,331
	TITLE IV DRUG FREE PROGRAM	18,996	18,705	18,562	15,775
	TITLE II	137,686	163,902	187,043	158,985
	FOOD SERVICE	395,174	340,150	298,530	403,225
	OTHER	12,254	4,335	0	0
	TOTAL FEDERAL SOURCES	1,023,620	867,114	969,551	979,246
NON CURRENT					
	PROP R	32,000,000	0	10,000,000	21,000,000
	SALE OF EQUIPMENT	7,034	4,002	23,000	23,000
	TOTAL NON-CURRENT REVENUE	32,007,034	4,002	10,023,000	21,023,000
TOTAL OPERATING REVENUE		85,625,605	60,420,747	68,627,075	78,806,515

PROPOSED BUDGET 2009-2010

JUNE 9, 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	12,709,812	22,477,930	0	35,187,742
	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)	1,989,000	1,989,000	0	3,978,000
	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	1,224,500	96,703	0	1,321,203
	VICC	417,603	1,252,810	0	1,670,413
	TOTAL LOCAL SOURCES	22,910,814	28,690,759	660,355	52,261,928
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

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,312,395,825

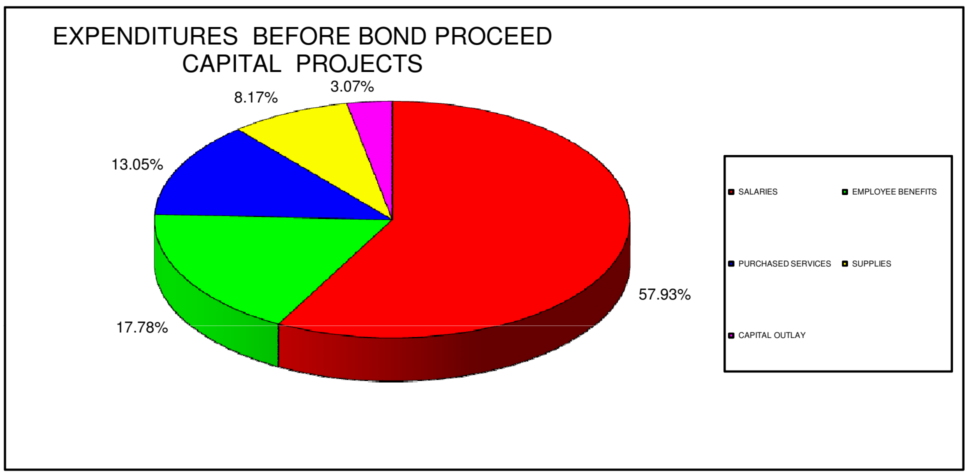
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.0000	1.7867	0.0000	2.7867
	ADJUSTED LEVY	1.0000	1.7680	0.0000	2.7680
STATE	BASIC FORMULA & CLASSROOM TRUST	2,076,385	1,181,354	0	3,257,739
	TRANSPORTATION	505,000	0	0	505,000
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	OTHER	113,054	125,780	0	238,834
	TOTAL STATE SOURCES	2,694,859	1,307,714	0	4,002,573
FEDERAL	MEDICAID	37,800	0	0	37,800
	TITLE I	339,960	0	0	339,960
	TITLE V	170	0	0	170
	TITLE III	23,331	0	0	23,331
	TITLE IV DRUG FREE PROGRAM	15,775	0	0	15,775
	TITLE II	158,985	0	0	158,985
	FOOD SERVICE	403,225	0	0	403,225
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	979,246	0	0	979,246
NON CURRENT					
	PROP R	0	0	21,000,000	21,000,000
	SALE OF EQUIPMENT	0	0	23,000	23,000
	TOTAL NON-CURRENT REVENUE	0	0	21,023,000	21,023,000
TOTAL OPERATING REVENUE		26,765,270	30,357,890	21,683,355	78,806,515

EXPENDITURE SUMMARY

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

SALARIES	35,225,032	57.93%
EMPLOYEE BENEFITS	10,813,074	17.78%
PURCHASED SERVICES	7,933,412	13.05%
SUPPLIES	4,970,641	8.17%
CAPITAL OUTLAY	1,864,356	3.07%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$60,806,515	100.00%



DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10	% INCR/DECR 08-09 / 09-10
SALARIES	32,022,284	33,975,389	35,663,150	35,225,032	-1.23%
BENEFITS	8,215,659	9,373,023	10,451,544	10,813,074	3.46%
PURCHASED SERVICES	7,535,352	6,914,765	7,743,251	7,933,412	2.46%
SUPPLIES	4,115,138	4,652,988	5,177,735	4,970,641	-4.00%
CAPITAL OUTLAY	2,015,059	2,890,754	2,585,256	1,864,356	-27.89%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$53,903,491	$57,806,919	$61,620,936	$60,806,515	-1.32%
BOND PROCEED CAPITAL PROJECTS & ARBITRAGE	1,437,914	12,766,544	23,068,000	19,783,000	
TOTAL OPERATING EXPENDITURES	$55,341,405	$70,573,463	$84,688,936	$80,589,515	

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

EXPENDITURE ANALYSIS

PROPOSED BUDGET 2009-2010

JUNE 9, 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	REVISED 08-09	PROPOSED 09-10
PARENTS AS TEACHERS:				
SALARIES	172,233	229,439	254,808	233,836
BENEFITS	26,075	29,870	35,230	33,790
PURCHASED SERVICES	11,009	11,603	10,827	13,878
SUPPLIES	1,704	2,366	4,096	4,500
CAPITAL OUTLAY	0	647	0	0
TOTAL PARENTS AS TEACHERS	211,021	273,926	304,961	286,004
EARLY CHILDHOOD EDUCATION:				
SALARIES	1,674,283	1,665,578	1,672,655	1,763,860
BENEFITS	428,238	432,081	467,182	513,747
PURCHASED SERVICES	204,684	201,837	234,000	214,550
SUPPLIES	134,385	137,846	139,000	100,750
CAPITAL OUTLAY	0	13,734	13,000	13,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	2,441,590	2,451,076	2,525,837	2,605,907
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	228	0	0
BENEFITS	0	32	0	0
SUPPLIES	4,132	11,168	9,000	9,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	4,132	11,428	9,000	9,000

EXPENDITURE ANALYSIS

PROPOSED BUDGET 2009-2010

JUNE 9, 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	ACTUAL	REVISED	PROPOSED
	06-07	07-08	08-09	09-10
SALARIES	9,985,659	10,560,381	10,709,744	10,705,185
BENEFITS	2,504,901	2,764,255	3,144,248	3,315,678
PURCHASED SERVICES	22,955	32,153	19,455	17,731
SUPPLIES	244,129	243,050	249,040	236,577
CAPITAL OUTLAY	3,657	3,206	4,963	0
TOTAL ELEMENTARY SCHOOL INSTRUCTION	12,761,301	13,603,046	14,127,450	14,275,171

PROPOSED BUDGET 2009-2010

JUNE 9, 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	ACTUAL	REVISED	PROPOSED
	06-07	07-08	08-09	09-10
SALARIES	4,705,977	4,983,227	5,305,623	5,283,060
BENEFITS	1,226,319	1,299,000	1,461,014	1,587,920
PURCHASED SERVICES	14,373	12,625	13,600	11,968
SUPPLIES	125,080	124,016	115,460	121,713
CAPITAL OUTLAY	3,048	13,209	7,858	6,915
TOTAL MIDDLE SCHOOL INSTRUCTION	6,074,797	6,432,077	6,903,555	7,011,576

PROPOSED BUDGET 2009-2010

JUNE 9, 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	REVISED 08-09	PROPOSED 09-10
SALARIES	7,250,518	7,647,299	8,086,530	8,099,526
BENEFITS	1,947,064	2,059,136	2,314,698	2,401,635
PURCHASED SERVICES	56,925	155,512	180,667	176,747
SUPPLIES	259,175	316,527	216,890	256,052
CAPITAL OUTLAY	44,016	25,914	30,153	26,535
TOTAL HIGH SCHOOL INSTRUCTION	9,557,697	10,204,388	10,828,938	10,960,495

PROPOSED BUDGET 2009-2010

JUNE 9, 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	REVISED 08-09	PROPOSED 09-10
DISTRICT ACTIVITY PROGRAM				
SALARIES	147,381	203,085	210,664	218,749
BENEFITS	23,919	33,521	29,835	55,568
PURCHASED SERVICES	43,327	34,140	35,100	35,100
SUPPLIES	37,453	85,025	116,194	76,896
CAPITAL OUTLAY	4,546	51,796	0	0
	256,626	407,567	391,793	386,313
HS ATHLETIC PROGRAM				
SALARIES	415,008	406,041	424,379	427,561
BENEFITS	59,204	59,992	68,996	72,326
PURCHASED SERVICES	137,242	136,485	129,024	135,533
SUPPLIES	43,131	64,948	52,718	47,834
CAPITAL OUTLAY	0	0	400	400
	654,585	667,466	675,517	683,654
STUDENT & STAFF ACTIVITIES				
SALARIES	234,774	294,515	265,036	271,533
BENEFITS	37,334	46,971	46,163	47,859
PURCHASED SERVICES	66,441	55,320	70,250	69,620
SUPPLIES	853,574	832,656	842,560	836,096
CAPITAL OUTLAY	0	0	0	0
	1,192,123	1,229,462	1,224,009	1,225,108

PROPOSED BUDGET 2009-2010
JUNE 9, 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	REVISED 08-09	PROPOSED 09-10
SALARIES	373,658	441,174	455,089	446,880
BENEFITS	55,668	109,403	111,600	99,166
PURCHASED SERVICES	34,087	87,342	76,513	48,800
SUPPLIES	14,101	65,333	24,642	33,989
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	477,514	703,252	667,844	628,835

PROPOSED BUDGET 2009-2010
JUNE 9, 2009
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 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
SALARIES	686,291	907,026	1,065,158	933,232
BENEFITS	141,865	197,368	244,611	224,744
PURCHASED SERVICES	91,530	121,851	122,554	148,654
SUPPLIES	608,699	790,868	745,261	687,248
CAPITAL OUTLAY	8,123	4,320	12,000	3,000
TOTAL CURRICULUM AND INSTRUCTION	1,536,508	2,021,432	2,189,584	1,996,878

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
TITLE I					
	SALARIES	160,112	107,106	130,994	134,269
	BENEFITS	43,674	29,308	41,642	44,204
	PURCHASED SERVICES	1,209	1,162	0	0
	SUPPLIES	0	0	0	0
	TOTAL TITLE I	204,995	137,576	172,636	178,473
TITLE V					
	SALARIES	9,065	7,682	0	0
	BENEFITS	1,980	1,718	0	0
	PURCHASED SERVICES	0		0	0
	SUPPLIES	0		0	0
	TOTAL TITLE V	11,045	9,400	0	0
GRANTS					
	SALARIES	36,681	37,315	52,262	52,349
	BENEFITS	6,315	6,626	13,601	17,478
	PURCHASED SERVICES	13,830	15,299	38,302	37,426
	SUPPLIES	1,525	2,842	16,007	13,032
	CAPITAL OUTLAY	60,262	0	0	0
	TOTAL GRANTS	118,613	62,083	120,172	120,285
TITLE IV - DRUG FREE SCHOOLS					
	SALARIES	0	0	0	0
	BENEFITS	0	0	0	0
	PURCHASED SERVICES	18,804	14,998	17,200	12,991
	SUPPLIES	981	1,689	3,686	2,784
	TOTAL DRUG FREE PROGRAM	19,785	16,687	20,886	15,775

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
ACADEMIC CAMP					
SALARIES		4,110	4,638	4,700	4,700
BENEFITS		553	646	696	703
PURCHASED SERVICES		5,212	5,529	3,398	4,587
SUPPLIES		126	150	126	110
TOTAL ACADEMIC CAMP		10,001	10,963	8,920	10,100
FULL DAY KDG					
SALARIES		219,548	259,229	316,714	324,632
BENEFITS		56,052	68,065	83,620	88,752
TOTAL FULL DAY KDG		275,600	327,294	400,334	413,384
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		213,762	263,495	278,600	264,500
PEGS	168,000				
DIV YOUTH SERVICES	15,000				
MANAGEMENT SCHOOL	71,000				
ALT TO SUSPENSION RENTAL	10,500				

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
INSTRUMENTAL MUSIC				
SALARIES	362,132	362,499	380,371	388,120
BENEFITS	101,418	107,355	115,283	123,525
PURCHASED SERVICES	38,998	45,840	48,442	42,555
SUPPLIES	24,590	22,457	23,297	23,598
CAPITAL OUTLAY	31,375	26,566	21,366	20,615
TOTAL INSTRUMENTAL MUSIC	558,513	564,716	588,759	598,413
GIFTED AND TALENTED PROGRAM				
SALARIES	548,997	557,141	586,113	600,766
BENEFITS	136,110	141,215	159,827	169,663
PURCHASED SERVICES	0	124	200	176
SUPPLIES	25,115	26,111	24,878	24,097
TOTAL GIFTED AND TALENTED PROGRAM	710,222	724,591	771,018	794,702
PEGS PROGRAM				
SALARIES	482,423	498,647	509,751	521,217
BENEFITS	117,241	119,670	134,192	142,322
PURCHASED SERVICES	25,088	27,683	16,500	23,980
SUPPLIES	39,444	35,210	43,400	38,192
CAPITAL OUTLAY	40,732	4,267	20,000	17,600
TOTAL PEGS PROGRAM	704,928	685,477	723,843	743,311
SUMMER SCHOOL				
SALARIES	219,291	241,002	310,120	181,973
BENEFITS	29,882	33,525	49,627	39,597
PURCHASED SERVICES	41,421	48,502	44,714	308
SUPPLIES	2,302	3,494	4,000	1,741
TOTAL SUMMER SCHOOL	292,896	326,524	408,461	223,619

PROPOSED BUDGET 2009-2010

JUNE 9, 2009

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

	ACTUAL	ACTUAL	REVISED	PROPOSED
CURRICULUM AND INSTRUCTION	06-07	07-08	08-09	09-10
MEDIA SERVICE CENTER				
SALARIES	84,660	49,372	44,992	45,549
BENEFITS	21,072	13,321	16,263	13,993
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	160,744	155,320

PROPOSED BUDGET 2009-2010

JUNE 9, 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	REVISED 08-09	PROPOSED 09-10
SALARIES		264,408	279,071	315,161	319,850
BENEFITS-PERSONNEL		63,155	68,437	85,443	90,025
SALARIES-DISTRICT SUBSTITUTES & PART-TIME				35,600	36,490
BENEFITS-DISTRICT		82,799	102,748	103,500	91,800
EMPLOYEE ASSISTANCE	6,000				
TUITION REIMB	85,800				
PURCHASED SERVICES		135,212	140,354	126,515	125,274
SUPPLIES		21,995	25,336	25,698	22,752
TOTAL PERSONNEL SERVICES		567,569	615,946	691,917	686,191
EARLY RETIREMENT PLAN					
SALARIES		574,842	555,311	493,506	187,000
BENEFITS		163,242	185,372	203,921	100,980
TOTAL EARLY RETIREMENT PLAN		738,084	740,684	697,427	287,980

PROPOSED BUDGET 2009-2010

JUNE 9, 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	REVISED 08-09	PROPOSED 09-10
OPERATION OF PLANT				
SALARIES	2,276,380	2,396,723	2,716,063	2,741,799
BENEFITS	659,560	724,451	916,987	915,699
PURCHASED SERVICES	1,238,242	798,755	1,011,679	1,229,275
SUPPLIES	1,426,354	1,584,685	2,234,552	2,137,321
CAPITAL OUTLAY *	798,109	1,518,594	1,339,182	773,763
TOTAL OPERATION OF PLANT	6,398,645	7,023,208	8,218,463	7,797,857

* Includes Board Designated Capital Projects

	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
BOND ISSUES FOR CAPITAL IMPROVEMENTS				
PROP 4	0	0	0	0
PROP R 2007	1,437,914	12,766,544	18,000,000	2,000,000
PROP R 2008	0	0	5,068,000	17,568,000
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENT	1,437,914	12,766,544	23,068,000	19,568,000
TECHNOLOGY				
SALARIES	521,429	650,084	674,751	649,977
BENEFITS	126,937	157,419	194,174	185,921
PURCHASED SERVICES	281,092	228,005	304,978	311,715
SUPPLIES	89,590	72,472	83,000	87,732
CAPITAL OUTLAY	851,214	988,055	966,500	835,828
TOTAL TECHNOLOGY	1,870,262	2,096,035	2,223,403	2,071,173

PROPOSED BUDGET 2009-2010
JUNE 9, 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	REVISED 08-09	PROPOSED 09-10
BUSINESS SERVICES				
SALARIES	612,424	631,803	642,366	652,919
BENEFITS-BUSINESS OFFICE	155,081	157,771	178,705	180,255
BENEFITS-DISTRICT (RESERVE & WORK COMP)	0	423,777	230,486	255,724
PURCHASED SERVICES	1,363,624	884,987	1,141,940	1,186,818
SUPPLIES	59,576	82,709	93,871	104,250
CAPITAL OUTLAY	168,629	211,937	163,134	160,000
BOND ARBITRAGE				215,000
TOTAL BUSINESS/CENTRAL SERVICES	2,359,334	2,392,984	2,450,502	2,754,966
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,370,012	1,434,238	1,635,000	1,693,000
TOTAL PUPIL TRANSPORTATION	1,370,012	1,434,238	1,635,000	1,693,000
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	2,088,455	2,143,206	2,164,283	2,110,895
OTHER PURCHASED SERVICES	11,520	7,680	12,000	9,755
SUPPLIES	13,356	22,406	18,380	16,175
CAPITAL OUTLAY	1,348	28,509	6,700	6,700
TOTAL FOOD SERVICE	2,114,679	2,201,801	2,201,363	2,143,525

OPERATING FUND BALANCES
PROPOSED BUDGET 2009-2010
JUNE 9, 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	26,765,270	30,357,890	21,683,355	78,806,515
REVENUE AND BALANCE	52,338,809	30,357,890	42,834,932	125,531,630
EXPENDITURES	24,228,172	34,807,509	25,653,256	84,688,937
TRANSFER OF FUNDS	(4,537,422)	4,537,422		0
PROJECTED BALANCE 6/30/09	23,573,215	87,803	17,181,676	40,842,693
		2009-10		
BALANCE 7/1/09	23,573,215	87,803	17,181,676	40,842,693
REVENUE	26,765,270	30,357,890	21,683,355	78,806,515
REVENUE AND BALANCE	50,338,485	30,445,692	38,865,031	119,649,207
EXPENDITURES	24,641,136	34,516,024	21,432,356	80,589,516
TRANSFER OF FUNDS	(4,245,938)	4,245,938		0
PROJECTED BALANCE 6/30/10	21,451,411	175,606	17,432,675	39,059,691

Proposed Budget

2009-2010

June 9, 2009

Debt Service
Fund

PROPOSED BUDGET 2009-2010
JUNE 9, 2009

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,312,395,825

SOURCE	DESCRIPTION	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 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	4,900,000	4,850,000
	DELINQUENT TAX	70,651	111,780	84,000	75,000
	SURCHARGE TAX	225,582	260,194	250,000	250,000
	INTANGIBLE TAX	9,511	4,263	4,200	4,200
	INTEREST - SAVINGS	90,271	16,769	12,000	6,000
	INTEREST - INVESTMENTS	239,924	224,126	195,000	195,000
	INTEREST - DELINQUENT TAXES	6,219	20,802	5,000	1,000
	TOTAL LOCAL SOURCES	4,840,753	5,571,467	5,450,200	5,381,200
COUNTY	UTILITY TAXES	87,492	85,587	80,000	80,000
	OTHER COUNTY (SAFECO)	0	0	0	0
	TOTAL COUNTY SOURCES	87,492	85,587	80,000	80,000
OTHER	REFUNDING BONDS	0	8,410,000	0	0
		4,928,245	14,067,054	5,530,200	5,461,200

PROPOSED BUDGET 2009-2010
JUNE 9, 2009

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
PRINCIPAL	2,075,000	10,555,000	2,310,000	2,390,000
INTEREST & FEES	1,849,420	2,720,443	2,667,232	3,167,540
TOTAL EXPENDITURES	3,924,420	13,275,443	4,977,232	5,557,540

DEBT SERVICE FUND BALANCES

PROPOSED BUDGET 2009-2010
JUNE 9, 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	$5,530,200
REVENUE AND BALANCE	$11,617,344
EXPENDITURES	$4,977,232
ENDING BALANCE 6-30-09	$6,640,112
	2009-10
BEGINNING BALANCE 7-1-09	$6,640,112
REVENUE	$5,461,200
REVENUE AND BALANCE	$12,101,312
EXPENDITURES	$5,557,540
ENDING BALANCE 6-30-10	$6,543,772

Proposed Budget

2009-2010

June 9, 2009

Related
Programs

PROPOSED BUDGET 2009-2010
JUNE 9, 2009

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
HIGH SCHOOL ACTIVITIES				
REVENUE	574,423	540,431	550,000	550,000
EXPENDITURES	578,223	529,826	550,000	550,000
BALANCE @ JUNE 30	269,710	280,315	280,315	280,315
SPERRENG ACTIVITIES				
REVENUE	269,080	220,120	200,000	200,000
EXPENDITURES	238,279	243,923	200,000	200,000
BALANCE @ JUNE 30	120,780	96,977	96,977	96,977
ELEMENTARY ACTIVITIES				
REVENUE	117,101	131,739	120,000	120,000
EXPENDITURES	118,480	100,807	120,000	120,000
BALANCE @ JUNE 30	272,131	303,063	303,063	303,063
FOOD SERVICE				
REVENUE	1,973,217	1,937,938	2,110,015	2,156,737
EXPENDITURES	2,088,455	2,143,206	2,164,283	2,110,895
(COST)/RETURN TO DISTRICT*	(115,238)	(205,268)	(54,268)	45,842

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

	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
GIFTED & TALENTED (PEGS)				
REVENUE	770,883	840,700	810,233	869,633
EXPENDITURES	704,928	685,477	723,843	743,311
(COST)/RETURN TO DISTRICT	65,955	155,223	86,390	126,322
ECE **				
REVENUE	2,464,669	2,698,425	2,525,837	2,603,182
EXPENDITURES	2,441,591	2,451,076	2,525,837	2,605,907
BALANCE @ JUNE 30	31,962	279,312	279,312	276,587

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

Proposed Budget

2009-2010

June 9, 2009

Board Designated
Capital Projects

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

	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	PROPOSED 09-10
REVENUE				
COUNTY STOCK	0	0	0	0
INTERESTE EARNED	32,346	26,757	19,410	11,745
TOTAL REVENUE	32,346	26,757	19,410	11,745
EXPENDITURES				
PROPERTY PURCHASES	422,989	461,898	0	0
OTHER EXPENDITURES	79,654	57,826	35,000	35,000
TOTAL EXPENDITURES	502,643	519,723	35,000	35,000
BALANCE BEGINNING OF YEAR	1,086,401	616,104	757,034	741,444
BOE TRANSFER FROM CAPITAL PROJECTS	0	633,896	0	0
BALANCE END OF YEAR	616,104	757,034	741,444	718,189