

Lindbergh School District

**2008-2009
Revised Budget
&
Related Data**

March 10, 2009

Revised Budget
March 10, 2009

TABLE OF CONTENTS

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

BUDGET MESSAGE

The 2008-09 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 district resources 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 2008-09 are projected to decline by nearly \$1M. This decline is due to no growth in property tax, 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 \$59,246,460.

Expenditures for 2008-09 are projected to increase over 2008-09. The staff compensation (salary and benefits) increases reflect the final year of a three year employee agreement reached in the spring of 2006. This increase is slightly less than \$2M. Spending efforts to maintain AYP include about \$350,000. The cost for facility maintenance for the athletic fields and gym 2 air conditioning include about \$580,000. Short term solutions for the space needs at Sperreng Middle School include about \$700,000. Total Operational expenditure approvals for 2008-09 are projected to be \$62,533,514.

It is important to note that revenues are projected conservatively (low) and that revenue from property taxes for new construction are not yet available. Expenditures also represent a worst case scenario and will almost certainly be revised downwards when the Revised Budget is presented in December.

The Debt Service Fund (not included in the above narrative) is projected to operate at a surplus of \$657,968.

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.

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.
- E.
- 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

2008-2009

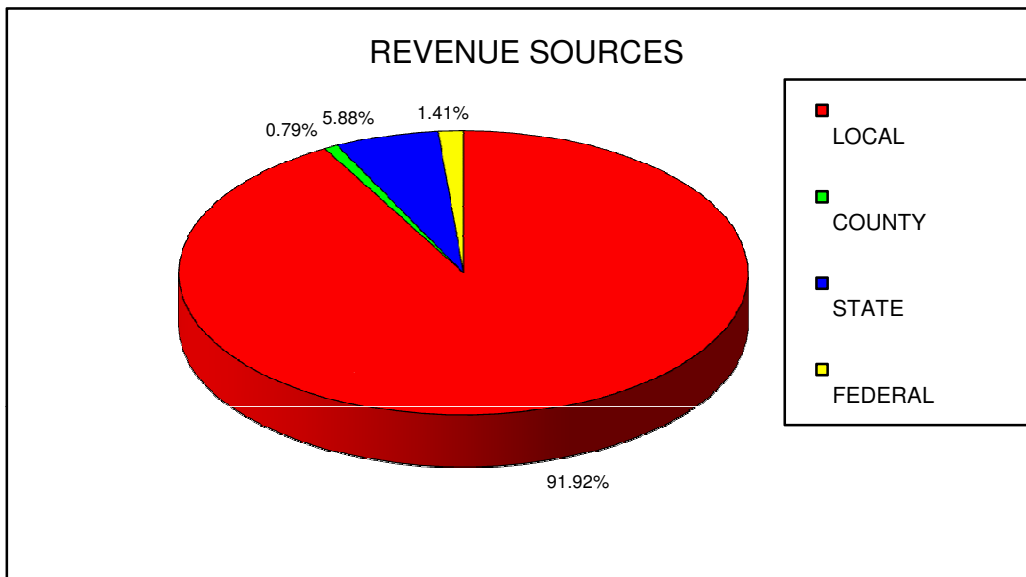
March 10, 2009

**Operating
Fund**

REVENUE SUMMARY
REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING FUND REVENUES

SOURCES

LOCAL	\$63,028,827	91.89%
COUNTY	539,768	0.79%
STATE	4,028,429	5.87%
FEDERAL	969,551	1.41%
NON-CURRENT	23,000	0.03%
	<u>\$68,589,575</u>	<u>99.99%</u>



DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	INCREASE / DECREASE 07-08 / 08-09
LOCAL (a)	43,107,879	80,236,945	55,025,974	63,028,827	-21.45%
COUNTY	1,636,539	566,834	555,184	539,768	-4.77%
STATE	3,583,471	3,791,172	3,968,473	4,028,429	6.26%
FEDERAL	1,203,116	1,023,620	867,114	969,551	-5.28%
NON-CURRENT REVENUE	4,098	7,034	4,002	23,000	226.98%
TOTAL OPERATING REVENUES	49,535,103	85,625,605	60,420,747	68,589,575	-19.90%

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

REVENUE ANALYSIS
REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION \$1,188,248,430

SOURCE	DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
LOCAL	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	30,564,281	30,712,599	35,943,518	35,412,742
	DELINQUENT TAX	(241,357)	516,813	815,265	780,000
	M & M SURCHARGE TAX	1,473,750	1,650,127	1,895,693	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	29,110	69,574	31,055	31,000
	SALES TAX (PROP C)	3,968,712	4,020,786	4,024,464	4,050,000
	TUITION - PATRONS	19,103	28,199	24,777	38,900
	TUITION - ECE	8,884	2,443,683	2,463,235	2,500,837
	TUITION - FULL DAY KINDERGARTEN	336,271	363,163	359,660	388,000
	TUITION - PEGS	396,550	429,250	498,691	468,600
	TUITION - SUMMER SCHOOL	1,015	2,223	4,302	2,500
	INTEREST - SAVINGS	190,461	199,617	73,330	58,230
	INTEREST - INVESTMENTS	846,499	1,642,959	2,823,153	2,164,480
	INTEREST - DELINQUENT TAXES	32,390	45,325	39,794	30,290
	ATHLETICS	26,781	20,169	13,275	18,900
	RENTALS	138,487	175,162	157,488	153,500
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	5,800	7,539	6,550	6,000
	FOOD SERVICE	1,439,080	1,568,389	1,588,664	1,801,985
	OTHER	1,172,329	1,474,740	1,598,148	1,293,330
	VICC	2,625,614	2,792,509	2,590,791	1,875,413
	PROP R	0	32,000,000	0	10,000,000
	TOTAL LOCAL SOURCES	43,107,879	80,236,945	55,025,974	63,028,827
COUNTY	FINES, FORFEITURES	49,141	70,596	89,768	89,768
	UTILITY TAXES	433,869	496,238	465,416	450,000
	OTHER COUNTY (SAFECO)	1,153,529	0		0
	TOTAL COUNTY SOURCES	1,636,539	566,834	555,184	539,768

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION \$1,188,248,430

SOURCE	DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
STATE	BASIC FORMULA & CLASSROOM TRUST	2,742,841	2,859,606	3,029,236	3,197,839
	TRANSPORTATION	598,930	632,268	661,227	587,900
	VOCATIONAL	21,955	4,018	1,350	1,000
	GRANTS	0	55,711	0	0
	OTHER	219,746	239,569	276,660	241,690
	TOTAL STATE SOURCES	3,583,471	3,791,172	3,968,473	4,028,429
FEDERAL	MEDICAID	78,816	58,692	37,871	37,800
	TITLE I	450,177	374,934	268,613	399,952
	TITLE V	21,572	8,258	7,506	200
	TITLE III	19,854	17,626	26,032	27,464
	TITLE IV DRUG FREE PROGRAM	29,707	18,996	18,705	18,562
	TITLE II	171,626	137,686	163,902	187,043
	FOOD SERVICE	392,942	395,174	340,150	298,530
	OTHER	38,422	12,254	4,335	0
	TOTAL FEDERAL SOURCES	1,203,116	1,023,620	867,114	969,551
NON CURRENT					
	SALE OF EQUIPMENT	4,098	7,034	4,002	23,000
	TOTAL NON-CURRENT REVENUE	4,098	7,034	4,002	23,000
TOTAL OPERATING REVENUE		49,535,103	85,625,605	60,420,747	68,589,575

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

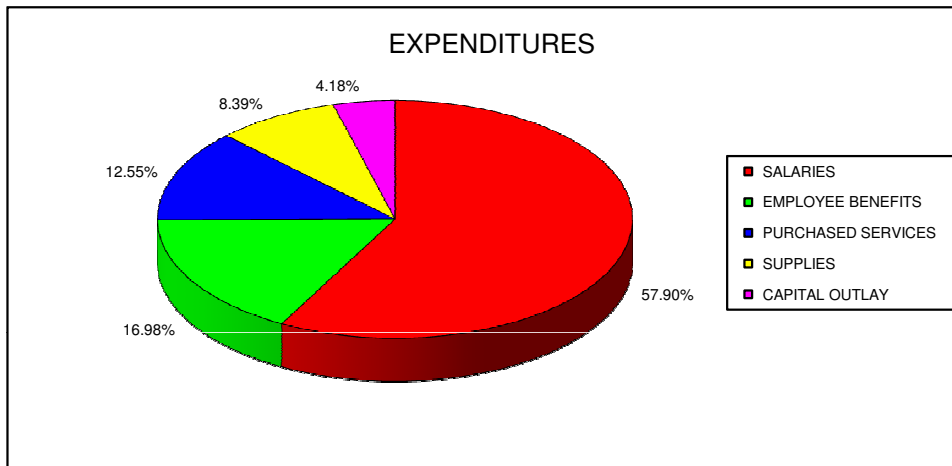
ASSESSED VALUATION		\$1,188,248,430			
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
LOCAL	UNADJUSTED LEVY	\$1.0738	\$1.8423	\$0.0000	\$2.9161
	ADJUSTED LEVY	1.0000	1.7685	0.0000	\$2.7685
	CURRENT TAXES - REAL ESTATE & PERSONAL PROPERTY	12,791,171	22,621,571	0	35,412,742
	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)	2,025,000	2,025,000	0	4,050,000
	TUITION - PATRONS	0	38,900	0	38,900
	TUITION - ECE	2,500,837	0	0	2,500,837
	TUITION - FULL DAY KINDERGARTEN	0	388,000	0	388,000
	TUITION - PEGS	0	468,600	0	468,600
	TUITION - SUMMER SCHOOL	0	2,500	0	2,500
	INTEREST - SAVINGS	19,410	3,895	34,925	58,230
	INTEREST - INVESTMENTS	853,650	174,625	1,136,205	2,164,480
	INTEREST - DELINQUENT TAXES	10,880	19,410	0	30,290
	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	1,801,985	0	0	1,801,985
	OTHER	1,224,430	68,900	0	1,293,330
	VICC	474,478	1,400,935	0	1,875,413
	PROP R	0	0	10,000,000	10,000,000
	TOTAL LOCAL SOURCES	22,926,366	28,931,331	11,171,130	63,028,827
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 2008-2009
DECEMBER 9, 2008
OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION		\$1,188,248,430			
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.0738	1.8423	0.0000	2.9449
	ADJUSTED LEVY	1.0000	1.7685	0.0000	2.7797
STATE	BASIC FORMULA & CLASSROOM TRUST	2,045,960	1,151,879	0	3,197,839
	TRANSPORTATION	587,900	0	0	587,900
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	OTHER	115,910	125,780	0	241,690
	TOTAL STATE SOURCES	2,750,190	1,278,239	0	4,028,429
FEDERAL	MEDICAID	37,800	0	0	37,800
	TITLE I	399,952	0	0	399,952
	TITLE V	200	0	0	200
	TITLE III	27,464	0	0	27,464
	TITLE IV DRUG FREE PROGRAM	18,562	0	0	18,562
	TITLE II	187,043	0	0	187,043
	FOOD SERVICE	298,530	0	0	298,530
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	969,551	0	0	969,551
NON CURRENT					
	SALE OF EQUIPMENT	0	0	23,000	23,000
	TOTAL NON-CURRENT REVENUE	0	0	23,000	23,000
TOTAL OPERATING REVENUE		26,826,458	30,568,987	11,194,130	68,589,575

EXPENDITURE SUMMARY
REVISED BUDGET 2008-2009
DECEMBER 9, 2008

SALARIES	35,662,439	57.90%
EMPLOYEE BENEFITS	10,458,194	16.98%
PURCHASED SERVICES	7,729,748	12.55%
SUPPLIES	5,165,399	8.39%
CAPITAL OUTLAY	2,576,306	4.18%
TOTAL	\$61,592,086	100.00%



DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09	% INCR/DECR 07-08 / 08-09
SALARIES	28,565,486	32,022,284	33,975,617	35,662,439	4.96%
BENEFITS	7,148,778	8,215,659	9,373,055	10,458,194	11.58%
PURCHASED SERVICES	6,586,802	7,535,352	6,914,765	7,729,748	11.79%
SUPPLIES	3,921,816	4,115,138	4,652,988	5,165,399	11.01%
CAPITAL OUTLAY	1,471,617	2,015,059	2,890,754	2,576,306	-10.88%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	\$47,694,499	\$53,903,491	\$57,807,179	\$61,592,086	6.55%
BOND PROCEED CAPITAL PROJECTS	1,226,582	1,437,914	12,766,544	23,068,000	
TOTAL OPERATING EXPENDITURES	\$48,921,081	\$55,341,405	\$70,573,723	\$84,660,086	

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 2008-2009
DECEMBER 9, 2008
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 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
PARENTS AS TEACHERS:				
SALARIES	0	172,233	229,439	254,808
BENEFITS	0	26,075	29,870	35,230
PURCHASED SERVICES	0	11,009	11,603	11,424
SUPPLIES	0	1,704	2,366	3,499
CAPITAL OUTLAY	0	0	647	0
TOTAL PARENTS AS TEACHERS	0	211,021	273,926	304,961
EARLY CHILDHOOD EDUCATION:				
SALARIES	0	1,674,283	1,665,578	1,672,655
BENEFITS	0	428,238	432,081	467,182
PURCHASED SERVICES	0	204,684	201,837	234,000
SUPPLIES	0	134,385	137,846	139,000
CAPITAL OUTLAY	0	0	13,734	13,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	0	2,441,590	2,451,076	2,525,837
PAT & ECE ACTIVITY FUNDS				
SALARIES	0	0	228	0
BENEFITS	0	0	32	0
SUPPLIES	0	4,132	11,168	9,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	0	4,132	11,428	9,000

EXPENDITURE ANALYSIS
 REVISED BUDGET 2008-2009
 DECEMBER 9, 2008
 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 \$	101.39	104.43	107.56	120.49
	ACTUAL	ACTUAL	ACTUAL	REVISED
	05-06	06-07	07-08	08-09
SALARIES	9,464,079	9,985,659	10,560,381	10,709,744
BENEFITS	2,370,406	2,504,901	2,764,255	3,144,248
PURCHASED SERVICES	27,402	22,955	32,153	19,455
SUPPLIES	237,944	244,129	243,050	249,040
CAPITAL OUTLAY	3,466	3,657	3,206	4,963
TOTAL ELEMENTARY SCHOOL INSTRUCTION	12,103,297	12,761,301	13,603,046	14,127,450

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
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 EIGHTH 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 :	108.97	112.24	115.61	120.49
	ACTUAL	ACTUAL	ACTUAL	REVISED
	05-06	06-07	07-08	08-09
SALARIES	4,761,733	4,705,977	4,983,227	5,305,623
BENEFITS	1,153,635	1,226,319	1,299,000	1,461,014
PURCHASED SERVICES	11,954	14,373	12,625	13,600
SUPPLIES	113,113	125,080	124,016	115,460
CAPITAL OUTLAY	2,656	3,048	13,209	7,858
TOTAL MIDDLE SCHOOL INSTRUCTION	6,043,091	6,074,797	6,432,077	6,903,555

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
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 \$	173.59	178.80	184.16	189.68
	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
SALARIES	7,075,057	7,250,518	7,647,299	8,085,819
BENEFITS	1,793,186	1,947,064	2,059,136	2,314,698
PURCHASED SERVICES	71,006	56,925	155,512	180,667
SUPPLIES	241,731	259,175	316,527	207,601
CAPITAL OUTLAY	25,116	44,016	25,914	30,153
TOTAL HIGH SCHOOL INSTRUCTION	9,206,096	9,557,697	10,204,388	10,818,938

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
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 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
DISTRICT ACTIVITY PROGRAM				
SALARIES	157,158	147,381	203,085	210,664
BENEFITS	19,933	23,919	33,521	29,835
PURCHASED SERVICES	5,123	43,327	34,140	35,100
SUPPLIES	45,465	37,453	85,025	116,194
CAPITAL OUTLAY	13,857	4,546	51,796	0
	241,536	256,626	407,567	391,793
HS ATHLETIC PROGRAM				
SALARIES	382,934	415,008	406,041	424,379
BENEFITS	55,583	59,204	59,992	68,996
PURCHASED SERVICES	132,004	137,242	136,485	129,024
SUPPLIES	31,181	43,131	64,948	52,718
CAPITAL OUTLAY	0	0	0	400
	601,702	654,585	667,466	675,517
STUDENT & STAFF ACTIVITIES				
SALARIES	167,386	234,774	294,515	265,036
BENEFITS	34,262	37,334	46,971	46,163
PURCHASED SERVICES	21,287	66,441	55,320	70,250
SUPPLIES	921,782	853,574	832,656	815,060
CAPITAL OUTLAY	0	0	0	0
	1,144,717	1,192,123	1,229,462	1,196,509

REVISED BUDGET 2008-2009
DECEMBER 9, 2008

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 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
SALARIES	283,786	373,658	441,174	455,089
BENEFITS	53,725	55,668	109,403	111,600
PURCHASED SERVICES	33,689	34,087	87,342	72,413
SUPPLIES	17,199	14,101	65,333	28,742
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	388,399	477,514	703,252	667,844

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
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 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
SALARIES	497,827	686,291	907,026	1,065,158
BENEFITS	116,226	141,865	197,368	244,611
PURCHASED SERVICES	102,383	91,530	121,851	122,554
SUPPLIES	380,761	608,699	790,868	745,261
CAPITAL OUTLAY	0	8,123	4,320	12,000
TOTAL CURRICULUM AND INSTRUCTION	1,097,197	1,536,508	2,021,432	2,189,584

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING FUND EXPENDITURES

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
CURRICULUM AND INSTRUCTION				
TITLE I				
SALARIES	144,228	160,112	107,106	130,994
BENEFITS	41,610	43,674	29,308	41,642
PURCHASED SERVICES	319	1,209	1,162	0
SUPPLIES	0	0	0	0
TOTAL TITLE I	186,157	204,995	137,576	172,636
TITLE V				
SALARIES	20,849	9,065	7,682	0
BENEFITS	4,465	1,980	1,718	0
PURCHASED SERVICES	0	0		0
SUPPLIES	0	0		0
TOTAL TITLE V	25,314	11,045	9,400	0
GRANTS				
SALARIES	34,244	36,681	37,315	52,262
BENEFITS	5,559	6,315	6,626	20,251
PURCHASED SERVICES	34,112	13,830	15,299	40,302
SUPPLIES	17,624	1,525	2,842	16,007
CAPITAL OUTLAY	25,979	60,262	0	0
TOTAL GRANTS	117,518	118,613	62,083	128,822
TITLE IV - DRUG FREE SCHOOLS				
SALARIES	0	0	0	0
BENEFITS	0	0	0	0
PURCHASED SERVICES	14,095	18,804	14,998	17,200
SUPPLIES	3,709	981	1,689	3,686
TOTAL DRUG FREE PROGRAM	17,804	19,785	16,687	20,886

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING FUND EXPENDITURES

	ACTUAL	ACTUAL	ACTUAL	REVISED
	05-06	06-07	07-08	08-09
CURRICULUM AND INSTRUCTION				
ACADEMIC CAMP				
SALARIES	4,558	4,110	4,638	4,700
BENEFITS	567	553	646	696
PURCHASED SERVICES	5,017	5,212	5,529	3,398
SUPPLIES	269	126	150	126
TOTAL ACADEMIC CAMP	10,411	10,001	10,963	8,920
FULL DAY KDG				
SALARIES	207,298	219,548	259,229	316,714
BENEFITS	48,873	56,052	68,065	83,620
TOTAL FULL DAY KDG	256,171	275,600	327,294	400,334
TUITION TO OTHER SCHOOLS				
PURCHASED SERVICES	202,585	213,762	263,495	278,600
PEGS	180,600			
DIV YOUTH SERVICES	18,000			
MANAGEMENT SCHOOL	10,000			
ALT TO SUSPENSION RENTAL	70,000			

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING FUND EXPENDITURES

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
CURRICULUM AND INSTRUCTION				
INSTRUMENTAL MUSIC				
SALARIES	305,360	362,132	362,499	380,371
BENEFITS	40,016	101,418	107,355	115,283
PURCHASED SERVICES	38,044	38,998	45,840	48,442
SUPPLIES	19,606	24,590	22,457	23,297
CAPITAL OUTLAY	30,891	31,375	26,566	21,366
TOTAL INSTRUMENTAL MUSIC	433,917	558,513	564,716	588,759
GIFTED AND TALENTED PROGRAM				
SALARIES	530,421	548,997	557,141	586,113
BENEFITS	132,845	136,110	141,215	159,827
PURCHASED SERVICES	332	0	124	200
SUPPLIES	25,530	25,115	26,111	24,878
TOTAL GIFTED AND TALENTED PROGRAM	689,128	710,222	724,591	771,018
PEGS PROGRAM				
SALARIES	439,995	482,423	498,647	509,751
BENEFITS	107,346	117,241	119,670	134,192
PURCHASED SERVICES	18,015	25,088	27,683	16,500
SUPPLIES	32,976	39,444	35,210	43,400
CAPITAL OUTLAY	105,458	40,732	4,267	20,000
TOTAL PEGS PROGRAM	703,790	704,928	685,477	723,843
SUMMER SCHOOL				
SALARIES	210,201	219,291	241,002	310,120
BENEFITS	27,646	29,882	33,525	49,627
PURCHASED SERVICES	36,686	41,421	48,502	44,714
SUPPLIES	2,212	2,302	3,494	4,000
TOTAL SUMMER SCHOOL	276,745	292,896	326,524	408,461

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
OPERATING FUND EXPENDITURES

SUPPORT SERVICES

	ACTUAL	ACTUAL	ACTUAL	REVISED
CURRICULUM AND INSTRUCTION	05-06	06-07	07-08	08-09

MEDIA SERVICE CENTER

SALARIES	80,756	84,660	49,372	44,992
BENEFITS	19,883	21,072	13,321	16,263
PURCHASED SERVICES	4,279	6,298	6,040	7,510
SUPPLIES	68,211	84,621	99,624	91,979
TOTAL MEDIA SERVICES	173,129	196,651	168,358	160,744

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
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 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
SALARIES	229,650	264,408	279,071	315,161
BENEFITS-PERSONNEL	58,148	63,155	68,437	85,443
SALARIES-DISTRICT SUBSTITUTES & PART-TIME				35,600
BENEFITS-DISTRICT	76,861	82,799	102,748	103,500
EMPLOYEE ASSISTANCE	6,000			
TUITION REIMB	97,500			
PURCHASED SERVICES	120,514	135,212	140,354	126,515
SUPPLIES	25,117	21,995	25,336	25,698
TOTAL PERSONNEL SERVICES	510,290	567,569	615,946	691,917

EARLY RETIREMENT PLAN

SALARIES	318,638	574,842	555,311	493,506
BENEFITS	81,604	163,242	185,372	203,921
TOTAL EARLY RETIREMENT PLAN	400,242	738,084	740,684	697,427

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
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 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
OPERATION OF PLANT				
SALARIES	2,205,057	2,276,380	2,396,723	2,716,063
BENEFITS	633,925	659,560	724,451	916,987
PURCHASED SERVICES	959,227	1,238,242	798,755	1,011,679
SUPPLIES	1,571,355	1,426,354	1,584,685	2,234,552
CAPITAL OUTLAY *	522,568	798,109	1,518,594	1,339,182
TOTAL OPERATION OF PLANT	5,892,132	6,398,645	7,023,208	8,218,463

* Includes Board Designated Capital Projects

BOND ISSUES FOR CAPITAL IMPROVEMENTS

PROP 4	1,148,443	0	0	0
PROP R 2007	78,139	1,437,914	12,766,544	18,000,000
PROP R 2008	0	0	0	5,068,000
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENT	1,226,582	1,437,914	12,766,544	23,068,000

TECHNOLOGY

SALARIES	455,884	521,429	650,084	674,751
BENEFITS	120,731	126,937	157,419	194,174
PURCHASED SERVICES	204,046	281,092	228,005	304,978
SUPPLIES	88,607	89,590	72,472	83,000
CAPITAL OUTLAY	580,469	851,214	988,055	966,500
TOTAL TECHNOLOGY	1,449,737	1,870,262	2,096,035	2,223,403

REVISED BUDGET 2008-2009
DECEMBER 9, 2008
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	ACTUAL	ACTUAL	REVISED
	05-06	06-07	07-08	08-09
BUSINESS SERVICES				
SALARIES	588,387	612,424	631,803	642,366
BENEFITS-BUSINESS OFFICE	151,743	155,081	157,771	178,705
BENEFITS-DISTRICT (RESERVE & WORK COMP)	0	0	423,777	230,486
PURCHASED SERVICES	1,104,801	1,363,624	884,987	1,141,940
SUPPLIES	70,109	59,576	82,709	96,121
CAPITAL OUTLAY	155,253	168,629	211,937	160,884
TOTAL BUSINESS/CENTRAL SERVICES	2,070,293	2,359,334	2,392,984	2,450,502
 OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,369,393	1,370,012	1,434,238	1,635,000
TOTAL PUPIL TRANSPORTATION	1,369,393	1,370,012	1,434,238	1,635,000
 FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	2,065,778	2,088,455	2,143,206	2,164,283
OTHER PURCHASED SERVICES	4,711	11,520	7,680	0
SUPPLIES	7,315	13,356	22,406	37,080
CAPITAL OUTLAY	5,904	1,348	28,509	0
TOTAL FOOD SERVICE	2,083,708	2,114,679	2,201,801	2,201,363

OPERATING FUND BALANCES
REVISED BUDGET 2008-2009
DECEMBER 9, 2008

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS) 2005-06	CAPITAL PROJECTS (BUILDING)	TOTAL
BALANCE 7-1-05	17,563,433	0	8,416,435	25,979,868
REVENUE	24,146,999	25,127,533	260,571	49,535,103
REVENUE AND BALANCE	41,710,432	25,127,533	8,677,006	75,514,971
EXPENDITURES	20,420,294	25,810,332	2,690,455	48,921,081
TRANSFER OF FUNDS	(682,799)	682,799		0
BALANCE 6-30-06	20,607,339	0	5,986,551	26,593,890
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	26,826,458	30,568,987	11,194,130	68,589,575
REVENUE AND BALANCE	52,399,997	30,568,987	32,345,707	115,314,690
EXPENDITURES	24,201,622	34,814,159	25,644,306	84,660,087
TRANSFER OF FUNDS	(4,245,172)	4,245,172		0
PROJECTED BALANCE 6/30/09	23,953,203	(0)	6,701,401	30,654,603

Revised Budget

2008-2009

March 10, 2009

**Debt Service
Fund**

REVISED BUDGET 2008-2009
DECEMBER 9, 2008

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,188,248,430

SOURCE	DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
	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	4,105,490	4,198,595	4,933,533	4,900,000
	DELINQUENT TAX	(32,420)	70,651	111,780	84,000
	SURCHARGE TAX	197,959	225,582	260,194	250,000
	INTANGIBLE TAX	3,910	9,511	4,263	4,200
	INTEREST - SAVINGS	84,579	90,271	16,769	12,000
	INTEREST - INVESTMENTS	80,358	239,924	224,126	195,000
	INTEREST - DELINQUENT TAXES	4,365	6,219	20,802	5,000
	TOTAL LOCAL SOURCES	4,444,241	4,840,753	5,571,467	5,450,200
COUNTY	UTILITY TAXES	74,495	87,492	85,587	80,000
	OTHER COUNTY (SAFECO)	154,946	0	0	0
	TOTAL COUNTY SOURCES	229,441	87,492	85,587	80,000
OTHER	REFUNDING BONDS	8,237,802	0	8,410,000	0
		12,911,484	4,928,245	14,067,054	5,530,200

REVISED BUDGET 2008-2009
DECEMBER 9, 2008

DEBT SERVICE FUND

	EXPENDITURES			
	ACTUAL	ACTUAL	ACTUAL	REVISED
	05-06	06-07	07-08	08-09
PRINCIPAL	11,739,874	2,075,000	10,555,000	2,310,000
INTEREST & FEES	<u>1,906,812</u>	<u>1,849,420</u>	<u>2,720,443</u>	<u>2,562,232</u>
TOTAL EXPENDITURES	13,646,686	3,924,420	13,275,443	4,872,232

DEBT SERVICE FUND BALANCES

REVISED BUDGET 2008-2009
DECEMBER 9, 2008

	2005-06	
BEGINNING BALANCE 7-1-05		\$5,026,909
REVENUE		\$12,911,484
REVENUE AND BALANCE		\$17,938,393
EXPENDITURES		\$13,646,686
ENDING BALANCE 6-30-06		\$4,291,707
	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		\$4,872,232
ENDING BALANCE 6-30-09		\$6,745,112

Revised Budget

2008-2009

March 10, 2009

**Related
Programs**

REVISED BUDGET 2008-2009

DECEMBER 9, 2008

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
HIGH SCHOOL ACTIVITIES				
REVENUE	611,632	574,423	540,431	550,000
EXPENDITURES	604,251	578,223	529,826	550,000
BALANCE @ JUNE 30	273,510	269,710		
SPERRENG ACTIVITIES				
REVENUE	222,657	269,080	220,120	200,000
EXPENDITURES	216,396	238,279	243,923	200,000
BALANCE @ JUNE 30	89,979	120,780		
ELEMENTARY ACTIVITIES				
REVENUE	76,287	117,101	131,739	115,000
EXPENDITURES	71,031	118,480	100,807	115,000
BALANCE @ JUNE 30	20,772	19,393		
FOOD SERVICE				
REVENUE	1,842,446	1,973,217	1,937,938	2,110,015
EXPENDITURES	2,065,778	2,088,455	2,143,206	2,164,283
(COST)/RETURN TO DISTRICT*	(223,332)	(115,238)	(205,268)	(54,268)
*DOES NOT INCLUDE INDIRECT COST FOR DISTRIBUTION, MAINTENANCE AND UTILITIES				
GIFTED & TALENTED (PEGS)				
REVENUE	738,183	770,883	840,700	810,233
EXPENDITURES	703,790	704,928	685,477	723,843
(COST)/RETURN TO DISTRICT	34,393	65,955	155,223	86,390
ECE **				
REVENUE	8,884	2,464,669	2,698,425	2,525,837
EXPENDITURES	0	2,441,591	2,451,076	2,525,837
BALANCE @ JUNE 30	8,884	31,962	279,312	279,312

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

Revised Budget

2008-2009

March 10, 2009

**Board Designated
Capital Projects**

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

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	REVISED 08-09
REVENUE				
COUNTY STOCK	1,153,529	0	0	0
INTERESTE EARNED	33,224	32,346	26,757	19,410
TOTAL REVENUE	1,186,753	32,346	26,757	19,410
EXPENDITURES				
PROPERTY PURCHASES	168,806	422,989	461,898	0
OTHER EXPENDITURES	26,351	79,654	57,826	35,000
TOTAL EXPENDITURES	195,157	502,643	519,723	35,000
BALANCE BEGINNING OF YEAR	94,805	1,086,401	616,104	757,034
BOE TRANSFER FROM CAPITAL PROJECTS	0	0	633,896	0
BALANCE END OF YEAR	1,086,401	616,104	757,034	741,444

