Lindbergh School District

2008-2009

Proposed Budget

&

Related Data

June 10, 2008

Proposed Budget
June 10, 2008

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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 that $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.

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

2008-2009

June 10, 2008

Operating
Fund

REVENUE SUMMARY

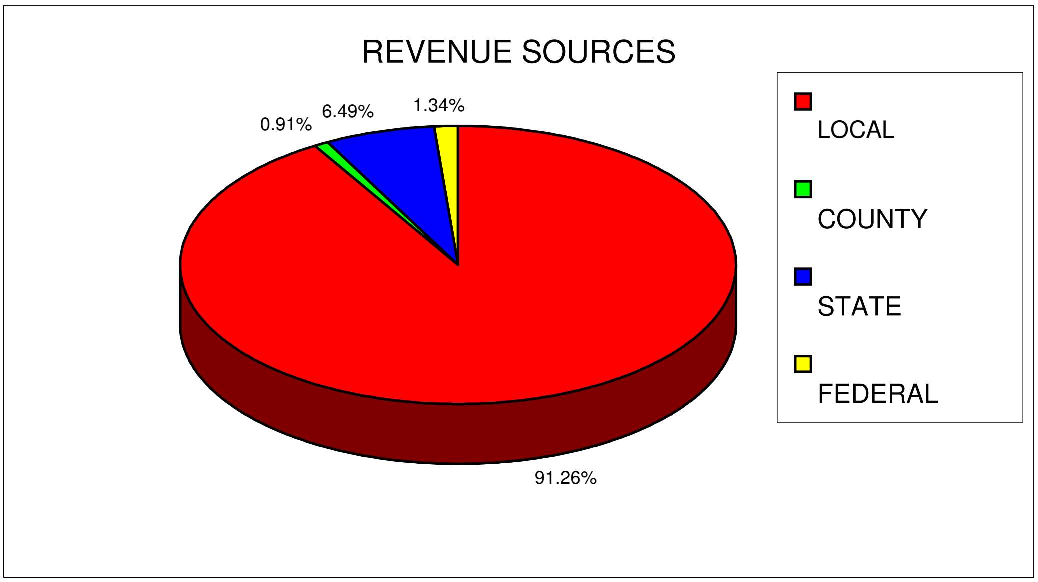
PROPOSED BUDGET 2008-2009

JUNE 10, 2008

OPERATING FUND REVENUES

SOURCES

LOCAL	$54,065,803	91.26%
COUNTY	539,768	0.91%
STATE	3,843,322	6.49%
FEDERAL	793,567	1.34%
NON-CURRENT	4,000	0.01%
	$59,246,460	100.01%



DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09	INCREASE / DECREASE 07-08 / 08-09
LOCAL	43,107,879	80,236,945	54,590,985	54,065,803	-32.62%
COUNTY	1,636,539	566,834	539,768	539,768	-4.77%
STATE	3,583,471	3,791,172	4,093,322	3,843,322	1.38%
FEDERAL	1,203,116	1,023,620	951,537	793,567	-22.47%
NON-CURRENT REVENUE	4,098	7,034	4,000	4,000	-43.13%
TOTAL OPERATING REVENUES	49,535,103	85,625,605	60,179,612	59,246,460	-30.81%

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

REVENUE ANALYSIS

PROPOSED BUDGET 2008-2009

JUNE 10, 2008

OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,188,248,430

SOURCE	DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
LOCAL	CURRENT TAXES - REAL ESTATE, PERSONAL PROPERTY, MERCHANT & MANUFACTURING	30,564,281	30,712,599	35,986,296	35,986,296
	DELINQUENT TAX	(241,357)	516,813	780,000	780,000
	SURCHARGE TAX	1,473,750	1,650,127	1,880,000	1,880,000
	FINANCIAL INSTITUTION TAX (INTANGIBLE)	29,110	69,574	31,000	31,000
	SALES TAX (PROP C)	3,968,712	4,020,786	3,800,000	4,050,000
	TUITION - PATRONS	19,103	28,199	18,452	18,452
	TUITION - ECE	8,884	2,443,683	2,537,452	2,500,837
	TUITION - FULL DAY KINDERGARTEN	336,271	363,163	388,000	388,000
	TUITION - PEGS	396,550	429,250	468,600	468,600
	TUITION - SUMMER SCHOOL	1,015	2,223	2,500	2,500
	INTEREST - SAVINGS	190,461	199,617	75,000	58,230
	INTEREST - INVESTMENTS	846,499	1,642,959	2,789,000	2,164,480
	INTEREST - DELINQUENT TAXES	32,390	45,325	39,000	30,290
	ATHLETICS	26,781	20,169	18,900	18,900
	RENTALS	138,487	175,162	153,500	153,500
	LEASE -ECE	74,120	74,120	74,120	74,120
	DRIVER EDUCATION	5,800	7,539	6,000	6,000
	FOOD SERVICE	1,439,080	1,568,389	1,516,000	1,801,985
	OTHER	1,172,329	1,474,740	1,436,552	1,233,000
	VICC	2,625,614	2,792,509	2,590,613	2,419,613
	PROP R	0	32,000,000	0	0
	TOTAL LOCAL SOURCES	43,107,879	80,236,945	54,590,985	54,065,803
COUNTY	FINES, FORFEITURES	49,141	70,596	89,768	89,768
	UTILITY TAXES	433,869	496,238	450,000	450,000
	OTHER COUNTY (SAFECO)	1,153,529	0		0
	TOTAL COUNTY SOURCES	1,636,539	566,834	539,768	539,768

PROPOSED BUDGET 2008-2009
JUNE 10, 2008
OPERATING FUND REVENUES & COMPARISONS

ASSESSED VALUATION $1,188,248,430

SOURCE	DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
STATE	BASIC FORMULA & CLASSROOM TRUST	2,742,841	2,859,606	3,201,632	2,996,632
	TRANSPORTATION	598,930	632,268	650,000	605,000
	VOCATIONAL	21,955	4,018	1,000	1,000
	GRANTS	0	55,711	0	0
	OTHER	219,746	239,569	240,690	240,690
	TOTAL STATE SOURCES	3,583,471	3,791,172	4,093,322	3,843,322
FEDERAL	MEDICAID	78,816	58,692	60,000	0
	TITLE I	450,177	374,934	286,849	255,849
	TITLE V	21,572	8,258	7,506	7,006
	TITLE III	19,854	17,626	27,642	32,642
	TITLE IV DRUG FREE PROGRAM	29,707	18,996	20,886	20,886
	TITLE II	171,626	137,686	178,654	178,654
	FOOD SERVICE	392,942	395,174	370,000	298,530
	OTHER	38,422	12,254	0	0
	TOTAL FEDERAL SOURCES	1,203,116	1,023,620	951,537	793,567
NON CURRENT					
	SALE OF EQUIPMENT	4,098	7,034	4,000	4,000
	TOTAL NON-CURRENT REVENUE	4,098	7,034	4,000	4,000
TOTAL OPERATING REVENUE		49,535,103	85,625,605	60,179,612	59,246,460

PROPOSED BUDGET 2008-2009

JUNE 10, 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	$2.9161
	ADJUSTED LEVY	1.0000	1.7685	0.0000	$2.7685
LOCAL	CURRENT TAXES - REAL ESTATE, PERSONAL PROPERTY, MERCHANT & MANUFACTURING	12,998,466	22,987,830	0	35,986,296
	DELINQUENT TAX	281,741	498,259	0	780,000
	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	18,452	0	18,452
	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	1,173,000	60,000	0	1,233,000
	VICC	610,528	1,809,085	0	2,419,613
	PROP R	0	0	0	0
	TOTAL LOCAL SOURCES	23,218,281	29,676,392	1,171,130	54,065,803
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 2008-2009

JUNE 10, 2008

OPERATING REVENUES BY FUND, SOURCE & ACCOUNT

ASSESSED VALUATION $1,188,248,430

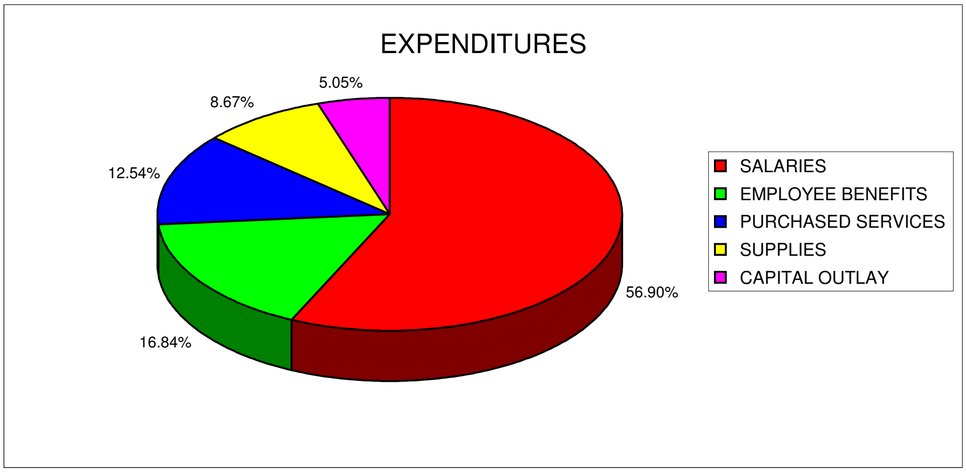
SOURCE	DESCRIPTION	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL OUTLAY (BUILDING)	TOTAL
	UNADJUSTED LEVY	1.0738	1.8423	0.0000	2.9449
	ADJUSTED LEVY	1.0000	1.7685	0.0000	2.7797
STATE	BASIC FORMULA & CLASSROOM TRUST	1,949,158	1,047,474	0	2,996,632
	TRANSPORTATION	605,000	0	0	605,000
	VOCATIONAL	420	580	0	1,000
	GRANTS	0	0	0	0
	OTHER	114,910	125,780	0	240,690
	TOTAL STATE SOURCES	2,669,488	1,173,834	0	3,843,322
FEDERAL	MEDICAID	0	0	0	0
	TITLE I	255,849	0	0	255,849
	TITLE V	7,006	0	0	7,006
	TITLE III	32,642	0	0	32,642
	TITLE IV DRUG FREE PROGRAM	20,886	0	0	20,886
	TITLE II	178,654	0	0	178,654
	FOOD SERVICE	298,530	0	0	298,530
	OTHER	0	0	0	0
	TOTAL FEDERAL SOURCES	793,567	0	0	793,567
NON CURRENT					
	SALE OF EQUIPMENT	0	0	4,000	4,000
	TOTAL NON-CURRENT REVENUE	0	0	4,000	4,000
TOTAL OPERATING REVENUE		26,861,687	31,209,643	1,175,130	59,246,460

EXPENDITURE SUMMARY

PROPOSED BUDGET 2008-2009

JUNE 10, 2008

SALARIES	35,581,582	56.90%
EMPLOYEE BENEFITS	10,529,224	16.84%
PURCHASED SERVICES	7,841,880	12.54%
SUPPLIES	5,424,435	8.67%
CAPITAL OUTLAY	3,156,393	5.05%
TOTAL	$62,533,514	100.00%



DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09	% INCR/DECR 07-08 / 08-09
SALARIES	28,565,486	32,022,284	33,815,471	35,581,582	5.22%
BENEFITS	7,148,778	8,215,659	9,980,654	10,529,224	5.50%
PURCHASED SERVICES	6,586,802	7,535,352	7,398,291	7,841,880	6.00%
SUPPLIES	3,921,816	4,115,138	5,338,521	5,424,435	1.61%
CAPITAL OUTLAY	1,471,617	2,015,059	3,142,158	3,156,393	0.45%
TOTAL OPERATING EXP BEFORE BOND PROCEED CAPITAL PROJECTS	$47,694,499	$53,903,491	$59,675,095	$62,533,514	4.79%
BOND PROCEED CAPITAL PROJECTS	1,226,582	1,437,914	30,602,610	18,000,000	
TOTAL OPERATING EXPENDITURES	$48,921,081	$55,341,405	$90,277,705	$80,533,514	

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 2008-2009

JUNE 10, 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	REVISED 07-08	PROPOSED 08-09
PARENTS AS TEACHERS:				
SALARIES	0	172,233	229,450	254,808
BENEFITS	0	26,075	31,807	35,230
PURCHASED SERVICES	0	11,009	11,148	11,424
SUPPLIES	0	1,704	2,256	3,499
CAPITAL OUTLAY	0	0	1,158	0
TOTAL PARENTS AS TEACHERS	0	211,021	275,819	304,961
EARLY CHILDHOOD EDUCATION:				
SALARIES	0	1,674,283	1,710,644	1,672,655
BENEFITS	0	428,238	504,825	460,682
PURCHASED SERVICES	0	204,684	237,700	240,500
SUPPLIES	0	134,385	133,000	139,000
CAPITAL OUTLAY	0	0	13,000	13,000
TOTAL EARLY CHILDHOOD SCHOOL INSTRUCTION	0	2,441,590	2,599,169	2,525,837
PAT & ECE ACTIVITY FUNDS	0	4,132	0	9,000

EXPENDITURE ANALYSIS

PROPOSED BUDGET 2008-2009

JUNE 10, 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	REVISED	PROPOSED
	05-06	06-07	07-08	08-09
SALARIES	9,464,079	9,985,659	10,476,124	11,077,377
BENEFITS	2,370,406	2,504,901	2,931,464	3,134,132
PURCHASED SERVICES	27,402	22,955	20,029	20,329
SUPPLIES	237,944	244,129	257,499	260,567
CAPITAL OUTLAY	3,466	3,657	4,100	4,300
TOTAL ELEMENTARY SCHOOL INSTRUCTION	12,103,297	12,761,301	13,689,216	14,496,705

PROPOSED BUDGET 2008-2009

JUNE 10, 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 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 $	108.97	112.24	115.61	120.49
	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
SALARIES	4,761,733	4,705,977	4,959,325	5,450,528
BENEFITS	1,153,635	1,226,319	1,309,890	1,385,201
PURCHASED SERVICES	11,954	14,373	8,500	13,600
SUPPLIES	113,113	125,080	134,199	137,950
CAPITAL OUTLAY	2,656	3,048	8,250	7,858
TOTAL MIDDLE SCHOOL INSTRUCTION	6,043,091	6,074,797	6,420,164	6,995,137

PROPOSED BUDGET 2008-2009

JUNE 10, 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	REVISED 07-08	PROPOSED 08-09
SALARIES	7,075,057	7,250,518	7,578,675	7,965,779
BENEFITS	1,793,186	1,947,064	2,130,116	2,289,098
PURCHASED SERVICES	71,006	56,925	172,166	180,667
SUPPLIES	241,731	259,175	256,068	264,633
CAPITAL OUTLAY	25,116	44,016	31,141	30,153
TOTAL HIGH SCHOOL INSTRUCTION	9,206,096	9,557,697	10,168,166	10,730,330

PROPOSED BUDGET 2008-2009

JUNE 10, 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	REVISED 07-08	PROPOSED 08-09
DISTRICT ACTIVITY PROGRAM				
SALARIES	157,158	147,381	211,492	219,992
BENEFITS	19,933	23,919	41,987	44,968
PURCHASED SERVICES	5,123	43,327	26,500	35,100
SUPPLIES	45,465	37,453	71,300	128,900
CAPITAL OUTLAY	13,857	4,546	35,037	0
	241,536	256,626	386,316	428,960
HS ATHLETIC PROGRAM				
SALARIES	382,934	415,008	425,146	427,429
BENEFITS	55,583	59,204	66,111	66,430
PURCHASED SERVICES	132,004	137,242	134,571	145,321
SUPPLIES	31,181	43,131	90,330	63,682
CAPITAL OUTLAY	0	0	200	400
	601,702	654,585	716,358	703,262
STUDENT & STAFF ACTIVITIES				
SALARIES	167,386	234,774	191,215	191,215
BENEFITS	34,262	37,334	33,248	33,248
PURCHASED SERVICES	21,287	66,441	70,250	70,250
SUPPLIES	921,782	853,574	817,620	817,620
CAPITAL OUTLAY	0	0	0	0
	1,144,717	1,192,123	1,112,333	1,112,333

PROPOSED BUDGET 2008-2009
JUNE 10, 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	REVISED 07-08	PROPOSED 08-09
SALARIES	283,786	373,658	426,022	433,063
BENEFITS	53,725	55,668	110,449	115,291
PURCHASED SERVICES	33,689	34,087	109,091	71,091
SUPPLIES	17,199	14,101	54,337	42,988
CAPITAL OUTLAY	0	0	0	0
TOTAL EXECUTIVE ADMINISTRATION	388,399	477,514	699,899	662,433

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	REVISED 07-08	PROPOSED 08-09
SALARIES	497,827	686,291	934,128	976,772
BENEFITS	116,226	141,865	202,249	211,609
PURCHASED SERVICES	102,383	91,530	112,609	112,609
SUPPLIES	380,761	608,699	760,044	691,512
CAPITAL OUTLAY	0	8,123	1,500	1,500
TOTAL CURRICULUM AND INSTRUCTION	1,097,197	1,536,508	2,010,530	1,994,002

PROPOSED BUDGET 2008-2009

JUNE 10, 2008

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
TITLE I				
SALARIES	144,228	160,112	107,107	111,391
BENEFITS	41,610	43,674	29,106	31,176
PURCHASED SERVICES	319	1,209	0	0
SUPPLIES	0	0	0	0
TOTAL TITLE I	186,157	204,995	136,213	142,567
TITLE V				
SALARIES	20,849	9,065	7,611	7,915
BENEFITS	4,465	1,980	1,699	1,820
PURCHASED SERVICES	0	0		0
SUPPLIES	0	0		0
TOTAL TITLE V	25,314	11,045	9,310	9,735
GRANTS				
SALARIES	34,244	36,681	34,102	35,466
BENEFITS	5,559	6,315	6,174	6,612
PURCHASED SERVICES	34,112	13,830	31,590	31,590
SUPPLIES	17,624	1,525	14,253	14,253
CAPITAL OUTLAY	25,979	60,262	0	0
TOTAL GRANTS	117,518	118,613	86,119	87,921
TITLE IV - DRUG FREE SCHOOLS				
SALARIES	0	0	0	0
BENEFITS	0	0	0	0
PURCHASED SERVICES	14,095	18,804	17,200	17,200
SUPPLIES	3,709	981	3,686	3,686
TOTAL DRUG FREE PROGRAI	17,804	19,785	20,886	20,886

PROPOSED BUDGET 2008-2009

JUNE 10, 2008

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION		ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
ACADEMIC CAMP					
SALARIES		4,558	4,110	4,458	4,458
BENEFITS		567	553	608	608
PURCHASED SERVICES		5,017	5,212	5,212	5,212
SUPPLIES		269	126	126	126
TOTAL ACADEMIC CAMP		10,411	10,001	10,404	10,404
FULL DAY KDG					
SALARIES		207,298	219,548	260,262	270,672
BENEFITS		48,873	56,052	68,178	73,019
TOTAL FULL DAY KDG		256,171	275,600	328,440	343,691
TUITION TO OTHER SCHOOLS					
PURCHASED SERVICES		202,585	213,762	272,300	278,600
PEGS	180,600				
DIV YOUTH SERVICES	18,000				
MANAGEMENT SCHOOL	10,000				
ALT TO SUSPENSION RENTAL	70,000				

PROPOSED BUDGET 2008-2009

JUNE 10, 2008

OPERATING FUND EXPENDITURES

CURRICULUM AND INSTRUCTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
INSTRUMENTAL MUSIC				
SALARIES	305,360	362,132	362,499	376,999
BENEFITS	40,016	101,418	107,223	114,836
PURCHASED SERVICES	38,044	38,998	47,377	47,377
SUPPLIES	19,606	24,590	19,415	22,287
CAPITAL OUTLAY	30,891	31,375	28,936	28,936
TOTAL INSTRUMENTAL MUSIC	433,917	558,513	565,450	590,435
GIFTED AND TALENTED PROGRAM				
SALARIES	530,421	548,997	558,350	580,684
BENEFITS	132,845	136,110	148,147	158,665
PURCHASED SERVICES	332	0	0	0
SUPPLIES	25,530	25,115	26,780	27,583
TOTAL GIFTED AND TALENTED PROGRAI	689,128	710,222	733,277	766,932
PEGS PROGRAM				
SALARIES	439,995	482,423	480,732	499,181
BENEFITS	107,346	117,241	124,349	123,405
PURCHASED SERVICES	18,015	25,088	27,250	27,250
SUPPLIES	32,976	39,444	43,400	43,400
CAPITAL OUTLAY	105,458	40,732	20,000	20,000
TOTAL PEGS PROGRAM	703,790	704,928	695,731	713,236
SUMMER SCHOOL				
SALARIES	210,201	219,291	215,115	223,115
BENEFITS	27,646	29,882	28,073	29,113
PURCHASED SERVICES	36,686	41,421	48,287	48,783
SUPPLIES	2,212	2,302	2,959	4,000
TOTAL SUMMER SCHOOL	276,745	292,896	294,434	305,011

PROPOSED BUDGET 2008-2009

JUNE 10, 2008

OPERATING FUND EXPENDITURES

SUPPORT SERVICES

CURRICULUM AND INSTRUCTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
MEDIA SERVICE CENTER				
SALARIES	80,756	84,660	68,947	71,705
BENEFITS	19,883	21,072	12,966	13,889
PURCHASED SERVICES	4,279	6,298	6,040	6,040
SUPPLIES	68,211	84,621	99,628	102,798
TOTAL MEDIA SERVICES	173,129	196,651	187,581	194,432

PROPOSED BUDGET 2008-2009

JUNE 10, 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	REVISED 07-08	PROPOSED 08-09
SALARIES		229,650	264,408	250,452	279,740
BENEFITS-PERSONNEL		58,148	63,155	70,834	75,863
SALARIES-DISTRICT SUBSTITUTES & PART-TIME				45,600	35,600
BENEFITS-DISTRICT		76,861	82,799	115,653	115,653
EMPLOYEE ASSISTANCE	6,000				
TUITION REIMB	109,653				
PURCHASED SERVICES		120,514	135,212	133,779	149,362
SUPPLIES		25,117	21,995	21,241	31,296
TOTAL PERSONNEL SERVICES		510,290	567,569	637,559	687,514

EARLY RETIREMENT PLAN

	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
SALARIES	318,638	574,842	555,312	493,506
BENEFITS	81,604	163,242	184,312	203,921
TOTAL EARLY RETIREMENT PLAN	400,242	738,084	739,624	697,427

PROPOSED BUDGET 2008-2009

JUNE 10, 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	REVISED 07-08	PROPOSED 08-09
OPERATION OF PLANT				
SALARIES	2,205,057	2,276,380	2,484,725	2,624,114
BENEFITS	633,925	659,560	753,673	787,184
PURCHASED SERVICES	959,227	1,238,242	1,235,840	1,266,640
SUPPLIES	1,571,355	1,426,354	2,106,099	2,136,099
CAPITAL OUTLAY *	522,568	798,109	1,833,466	1,919,876
TOTAL OPERATION OF PLANT	5,892,132	6,398,645	8,413,803	8,733,913
* Includes Board Designated Capital Projects				
BOND ISSUES FOR CAPITAL IMPROVEMENTS				
PROP R 2000	0	0	0	0
PROP 4	1,148,443	0	0	0
PROP R 2007	78,139	1,437,914	30,602,610	18,000,000
TOTAL BOND ISSUES FOR CAPITAL IMPROVEMENT	1,226,582	1,437,914	30,602,610	18,000,000
TECHNOLOGY				
SALARIES	455,884	521,429	634,733	679,321
BENEFITS	120,731	126,937	173,205	190,503
PURCHASED SERVICES	204,046	281,092	92,535	92,535
SUPPLIES	88,607	89,590	260,000	305,496
CAPITAL OUTLAY	580,469	851,214	949,804	949,804
TOTAL TECHNOLOGY	1,449,737	1,870,262	2,110,277	2,217,659

PROPOSED BUDGET 2008-2009

JUNE 10, 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 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
BUSINESS SERVICES				
SALARIES	588,387	612,424	603,245	618,097
BENEFITS-BUSINESS OFFICE	151,743	155,081	159,777	171,582
BENEFITS-DISTRICT (RESERVE & WORK COMP)	0	0	634,531	655,486
PURCHASED SERVICES	1,104,801	1,363,624	1,175,546	1,172,346
SUPPLIES	70,109	59,576	128,281	136,980
CAPITAL OUTLAY	155,253	168,629	215,566	180,566
TOTAL BUSINESS/CENTRAL SERVICES	2,070,293	2,359,334	2,916,946	2,935,057
OTHER SERVICES				
PUPIL TRANSPORTATION				
CONTRACTED PURCHASED SERVICES	1,369,393	1,370,012	1,558,771	1,633,771
TOTAL PUPIL TRANSPORTATION	1,369,393	1,370,012	1,558,771	1,633,771
FOOD SERVICE				
CONTRACTED PURCHASED SERVICES	2,065,778	2,088,455	1,844,000	2,164,283
OTHER PURCHASED SERVICES	4,711	11,520	0	0
SUPPLIES	7,315	13,356	36,000	37,080
CAPITAL OUTLAY	5,904	1,348	0	0
TOTAL FOOD SERVICE	2,083,708	2,114,679	1,880,000	2,201,363

OPERATING FUND BALANCES
PROPOSED BUDGET 2008-2009
JUNE 10, 2008

	GENERAL (INCIDENTAL)	SPECIAL REVENUE (TEACHERS)	CAPITAL PROJECTS (BUILDING)	TOTAL
		2005-06		
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	32,681,201	85,625,606
REVENUE AND BALANCE	48,985,704	24,566,040	38,667,752	112,219,496
EXPENDITURES	21,108,046	30,780,387	3,452,972	55,341,405
TRANSFER OF FUNDS	(6,214,347)	6,214,347		0
BALANCE 6/30/07	21,663,311	0	35,214,780	56,878,091
		2007-08		
BALANCE 7/1/07	21,663,311	0	35,214,780	56,878,091
REVENUE	27,557,491	31,109,121	1,513,000	60,179,612
REVENUE AND BALANCE	49,220,802	31,109,121	36,727,780	117,057,703
EXPENDITURES	23,681,655	32,886,282	33,709,768	90,277,705
TRANSFER OF FUNDS	(1,777,161)	1,777,161		0
PROJECTED BALANCE 6/30/08	23,761,986	0	3,018,012	26,779,998
		2008-09		
PROJECTED BALANCE 7/1/08	23,761,986	0	3,018,012	26,779,998
REVENUE	26,861,687	31,209,643	1,175,130	59,246,460
REVENUE AND BALANCE	50,623,673	31,209,643	4,193,142	86,026,458
EXPENDITURES	24,950,400	34,426,721	21,156,393	80,533,514
TRANSFER OF FUNDS	0	0		0
PROJECTED BALANCE 6/30/09	25,673,273	(3,217,079)	(16,963,251)	5,492,944

Proposed Budget

2008-2009

June 10, 2008

Debt Service Fund

PROPOSED BUDGET 2008-2009
JUNE 10, 2008

DEBT SERVICE FUND REVENUES & COMPARISONS

ASSESSED VALUATION 1,188,248,430

SOURCE	DESCRIPTION	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 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	4,900,000	4,900,000
	DELINQUENT TAX	(32,420)	70,651	105,000	84,000
	SURCHARGE TAX	197,959	225,582	250,000	250,000
	INTANGIBLE TAX	3,910	9,511	4,200	4,200
	INTEREST - SAVINGS	84,579	90,271	20,000	12,000
	INTEREST - INVESTMENTS	80,358	239,924	200,000	195,000
	INTEREST - DELINQUENT TAXES	4,365	6,219	5,000	5,000
	TOTAL LOCAL SOURCES	4,444,241	4,840,753	5,484,200	5,450,200
COUNTY	UTILITY TAXES	74,495	87,492	87,500	80,000
	OTHER COUNTY (SAFECO)	154,946	0	0	0
	TOTAL COUNTY SOURCES	229,441	87,492	87,500	80,000
OTHER	REFUNDING BONDS	8,237,802	0	8,410,000	0
		12,911,484	4,928,245	13,981,700	5,530,200

PROPOSED BUDGET 2008-2009
JUNE 10, 2008

DEBT SERVICE FUND

EXPENDITURES

	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
PRINCIPAL AND INTEREST	13,646,686	3,924,420	14,283,820	4,872,232
TOTAL EXPENDITURES	13,646,686	3,924,420	14,283,820	4,872,232

DEBT SERVICE FUND BALANCES

PROPOSED BUDGET 2008-2009
JUNE 10, 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		$5,295,532
REVENUE		$13,981,700
REVENUE AND BALANCE		$19,277,232
EXPENDITURES		$14,283,820
ENDING BALANCE 6-30-08		$4,993,412
	2008-09	
BEGINNING BALANCE 7-1-08		$4,993,412
REVENUE		$5,530,200
REVENUE AND BALANCE		$10,523,612
EXPENDITURES		$4,872,232
ENDING BALANCE 6-30-09		$5,651,380

Proposed Budget

2008-2009

June 10, 2008

Related
Programs

PROPOSED BUDGET 2008-2009
JUNE 10, 2008

RELATED PROGRAMS

REVENUES AND EXPENDITURES

	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
HIGH SCHOOL ACTIVITIES				
REVENUE	611,632	574,423	550,000	550,000
EXPENDITURES	604,251	578,223	550,000	550,000
BALANCE @ JUNE 30	273,510	269,710		
SPERRENG ACTIVITIES				
REVENUE	222,657	269,080	200,000	200,000
EXPENDITURES	216,396	238,279	200,000	200,000
BALANCE @ JUNE 30	89,979	120,780		
ELEMENTARY ACTIVITIES				
REVENUE	76,287	117,101	115,000	115,000
EXPENDITURES	71,031	118,480	115,000	115,000
BALANCE @ JUNE 30	20,772	19,393		
FOOD SERVICE				
REVENUE	1,842,446	1,973,217	1,895,500	2,110,015
EXPENDITURES	2,065,778	2,088,455	1,844,000	2,164,283
(COST)/RETURN TO DISTRICT*	(223,332)	(115,238)	51,500	(54,268)

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

	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
GIFTED & TALENTED (PEGS)				
REVENUE	738,183	770,883	810,233	810,233
EXPENDITURES	703,790	704,928	695,731	713,236
(COST)/RETURN TO DISTRICT	34,393	65,955	114,502	96,997
ECE **				
REVENUE	8,884	2,464,669	2,766,004	2,525,837
EXPENDITURES	0	2,441,591	2,599,169	2,525,837
BALANCE @ JUNE 30	212,174	235,252	402,087	402,087

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

Proposed Budget

2008-2009

June 10, 2008

Board Designated Capital Projects

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

	ACTUAL 05-06	ACTUAL 06-07	REVISED 07-08	PROPOSED 08-09
REVENUE				
COUNTY STOCK	1,153,529	0	0	0
INTERESTE EARNED	33,224	32,346	25,000	25,000
TOTAL REVENUE	1,186,753	32,346	25,000	25,000
EXPENDITURES				
PROPERTY PURCHASES	168,806	422,989	476,037	0
OTHER EXPENDITURES	26,351	79,654	35,000	35,000
TOTAL EXPENDITURES	195,157	502,643	511,037	35,000
BALANCE BEGINNING OF YEAR	94,805	1,086,401	616,104	763,963
BOE TRANSFER FROM CAPITAL PROJECTS	0	0	633,896	0
BALANCE END OF YEAR	1,086,401	616,104	763,963	753,963