



Platte County

TRADITION. PRIDE. VISION.

2014-15 Budget

October 31, 2014



Platte County R-3 School District
998 Platte Falls Road
Platte City, MO 64079

www.plattecountyschooldistrict.com

TABLE OF CONTENTS

B. INTRODUCTORY SECTION	1
B1. EXECUTIVE SUMMARY.....	1
B1a. Organizational	1
B1b. Financial.....	5
B1c. Informational.....	9
C. ORGANIZATIONAL SECTION.....	17
C1. SCHOOL ENTITY GENERAL INFORMATION.....	17
Legal Autonomy, Fiscal Independence/Dependence.....	17
Level of Education Provided	17
Geographical Area Served.....	18
Current Number of Students and Number of Schools	18
C2. GOVERNANCE STRUCTURE.....	19
Organizational Chart of Administrative Staff.....	19
School Board	20
C3. MISSION AND GOALS.....	20
Mission Statement	20
Major Goals and Objectives	21
Cost of Goals and Objectives	65
Fiduciary and/or Budgetary Goals	22
Key Factors that Affected the Development of this Year's Budget.....	65
Additional Information.....	N/A
C4. SIGNIFICANT BUDGET AND FINANCIAL ITEMS	22
Policies	22
Regulations that Govern the Budget Process	22
Applicable Fund Types and Titles.....	25
Classification of Revenues and Expenditures	25
Explanation of Key Revenues and Expenditures.....	25
Disclosure Information	25
C5. BASIS OF ACCOUNTING FOR FINANCIAL REPORTING	25
C6. BUDGET DEVELOPMENT PROCESS	29
Process	29
Timeline/Calendar	29
Administration and Management Process	29
C7. OTHER SUSTAINING LOCAL REVENUE SOURCES	30



TABLE OF CONTENTS

D. FINANCIAL SECTION	31
D1. LEVEL ONE – SUMMARY OF ALL FUNDS	31
Revenues by Source.....	31
Expenditures by Object.....	31
D2. LEVEL TWO – SUMMARY OF OPERATING FUNDS	35
Revenues by Source.....	35
Expenditures by Function.....	35
Expenditures by Object.....	39
D3. LEVEL THREE – SUMMARY OF INDIVIDUAL FUNDS	43
Revenues by Source.....	43
Expenditures by Function.....	44
Expenditures by Object.....	52
D4. OPTIONAL LEVEL FOUR – SUMMARY BY PROGRAM, LOCATION, AND/OR ADMINISTRATIVE UNIT	N/A
D5. DESCRIPTIONS AND EXPLANATIONS	58
Description of Significant Revenue Sources and Expenditure Categories	58
Explanation of the Underlying Assumptions and Significant Trends	63
Description of Any Significant Changes in Fund Balances.....	N/A
Addressing Negative Trends	66
D6. ADDITIONAL COSTS AND SAVINGS FOR CAPITAL PROJECTS	66
Budgeted Capital Expenditures	66
Long-Range Capital Improvement Plan.....	66
Major Capital Projects.....	65
Capital Expenditure Project Fund	67
Capital Improvement Plan Budget	66
Funding Source to Address the Plan.....	66
D7. DEBT OBLIGATION IMPACTS	69
Financial Data	69
Relationship Between Current Debt Levels and Legal Debt Limits	70
Effect of Existing Debt Levels on Current and Future Budgets	70
D8. DISCLOSURES	70
District Goals and Objectives Not Included in the Current Budget.....	N/A
Accrued Obligation for Post-Employment Benefits	70
Classifications of Fund Balances per GASB 54	70



TABLE OF CONTENTS

E. INFORMATIONAL SECTION	73
E1. ASSESSED VALUE OF TAXABLE PROPERTY	73
Description of How Assessed Values Are Calculated	73
Eight Years of Assessed Values.....	74
Minimum of Three Years Past Assessed Values	74
Current Year Budget and/or Estimated Current Year Actual	74
Proposed Budget Year.....	74
Three Years of Forecasts	74
E2. PROPERTY TAX RATES AND COLLECTIONS.....	73
Description of How the Tax Rate is Used to Calculate a Tax Bill	73
Five Years of Information About Property Tax Rates and Collections.....	74
Three Years Actual.....	74
Current Year Budget and/or Estimated Current Year Actual	74
Proposed Budget Year.....	74
E3. ANALYSIS OF THE TAX RATE'S EFFECT ON THE AVERAGE TAXPAYER	74
Minimum of Three Years Actual.....	74
Current Year Budget and/or Estimated Current Year Actual.....	74
Proposed Budget Year	74
E4. ALTERNATIVE TAX COLLECTIONS	N/A
E5. STUDENT ENROLLMENT HISTORY	75
Description of Forecasting Methodology and Techniques	75
Student Enrollment by School	75
E6. PERSONNEL RESOURCE ALLOCATIONS.....	76
Minimum of Three Years Actual.....	76
Current Year Budget and/or Estimated Current Year Actual.....	76
Proposed Budget Year	76
E7. OUTSTANDING BOND ISSUES AND BOND AMORTIZATION SCHEDULES	77
E8. PERFORMANCE MEASURES	79
Selected State and/or National Standardized Test Scores	79
Drop-out Rates.....	80
Percentage of Free and Reduced-Price Meals.....	80
Other Performance Measures	N/A
E9. GLOSSARY OF TERMS AND ACRONYMS	81



B. INTRODUCTORY SECTION

B1. EXECUTIVE SUMMARY

B1a. Organizational

The Platte County R-3 School District (PCSD or District) is a district with a **tradition** of excellence. We **pride** ourselves on our accomplishments. Our commitment to continuous improvement has created a **vision** for the future. The District has been repeatedly recognized by the Department of Elementary and Secondary Education (DESE) as accredited with distinction. Strong financial management allows Platte County R-3 School District to maintain our tradition, establish points of pride, and create an ambitious vision.



The PCSD budget is a fluid document published by the District to provide the Board of Education and the community insight into the budget process from the early stages of development to eventual approval. In summary, the budget provides a financial framework by which resources are allocated to accomplish the mission of the District or PCSD while being mindful of tax stewardship.

The vision, mission, and values depicted in **Figure B1a-1** guided the development of the Platte County R-3 School District's Comprehensive School Improvement Plan (CSIP) (also known as the District's Strategic Plan).

Major Goals and Objectives

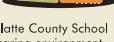
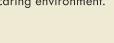
This plan includes three strategic focus areas: Academics, Business, and Community. The major goals and objectives are shown in **Figure B1a-2**. The goals and objectives reflect the top priorities of the District over the next five years and support the meeting of the strategic challenges of the District. The goals and objectives were developed and are refined during the plan phase of the strategic plan process. PCSD annually publishes the results of the core measures and any identified refinement in the plan phase of the CSIP cycle.

Figure B1a-1 Strategic Plan On-A-Page.

 **Platte County School District**

Strategic Plan On-A-Page 2012-2017

Vision
Building learners of tomorrow...

Mission
To prepare individual learners for success in life, the Platte County School District provides meaningful experiences in a safe and caring environment.

Values
Integrity
Innovation
Collaboration
Results Oriented
Student-Focused
High Expectations
Visionary Leadership

Strategic Focus Areas
Academics – Student Achievement
Business – Financial and Service Support
Community – Students, Staff, Parents, & Members

Goals
The Platte County School District will...

- 1 Develop and enhance quality educational/instructional programs to improve overall and individual student academic performance.
- 2 Proactively and responsibly manage district growth, finances, and support services to improve student achievement.
- 3 Provide each student with a relevant education in a safe and caring environment.
- 4 Attract, retain, and develop a high quality staff.
- 5 Improve parent and community member communication and involvement.

Tradition. Pride. Vision.

Figure B1a-2 Major Goals and Objectives.

Strategic Focus Area	CSIP Goal/Objective
Goal 1 - Academics Action Plan Goal: Develop and enhance quality educational/instructional programs to improve overall and individual student academic performance.	
Academics	<p>A-1: The percentage of students scoring proficient or advanced on the MAP/EOC assessments will annually increase. (This objective may change with the possibility of revised state assessments and/or targets).</p> <p>A-2: The percentage of students in identified state subgroups (African-American, Hispanic, Free and Reduced Lunch, ELL, and IEP students) scoring proficient or advanced in MAP/EOCs Communication Arts and Math will increase annually.</p> <p>A-3: High school students that meet or exceed college readiness benchmark scores on Explore, Plan, and ACT will increase annually.</p>



Strategic Focus Area	CSIP Goal/Objective
Goal 2 - Business Action Plan Goal: PCSD will be recognized as a district that proactively and responsibly manages district growth, finances, and support services to improve student achievement.	<p>B-1: The district will improve stakeholders' perception of management, governance, and fiscal responsibility based on an annual survey.</p> <p>B-2: The district will maintain a fund balance between 18-22% on a 3-year rolling average.</p> <p>B-3: The district will annually improve internal stakeholders' perception of "Are We Making Progress" in the utilization of the Quality Continuous Improvement Framework (Baldrige) criteria.</p> <p>B-4: The district will annually improve access and stakeholder utilization of technology as measured by the ratio of devices to students and stakeholder perception from an annual stakeholder survey.</p>
Business	Goal 3 - Community-Students Action Plan Goal: PCSD will provide each student with a relevant education in a safe and caring environment.
Community-Students	<p>C1-1: Annually improve student perceptions of safe and caring environment as measured by an annual student survey.</p> <p>C1-2: Annually improve student perception of providing engaging and relevant educational and extra-curricular opportunities to meet their individual needs as measured by an annual student survey.</p>
Community-Staff	<p>C2-1: The percentage of district certified staff stating they are satisfied working in the Platte County School District; respected; engaged; recognized for their work; and supported through professional development opportunities will increase annually as measured by the district annual survey.</p> <p>C2-2: The percentage of district classified staff stating they are satisfied working in the Platte County School District; respected; engaged; recognized for their work; and supported through professional development opportunities will increase annually as measured by the district annual survey.</p>
Community - Internal and External Stakeholders	<p>C3-1: The Platte County School District will increase internal and external stakeholder perception in reference to district-wide communication as measured by an annual survey.</p> <p>C3-2: The Platte County School District will increase parent and community involvement and partnerships as measured by an annual survey.</p>

Budget Process and Timeline

The 2014-15 budget was developed over a ten-month period with input from various stakeholders through a variety of mediums. Building and program needs are assessed at the site level and final allocations are determined with this information. Ultimately, building principals and program directors are provided with an allocation which takes into account stakeholder input, enrollment projections, CSIP initiatives, Board of Education goals, and preliminary revenue projections.

Throughout the year, the budget is analyzed for discrepancies such as overspending and miscoding. Unbudgeted and/or unexpected capital improvements and maintenance needs are also considered at this time.

The overall budget is primarily driven by staff salaries and benefits, which account for approximately 80% of the operating expenditures of the District. Staff salaries and benefits are determined by a combination of the following factors:

- Revenue Projections
- Department of Elementary and Secondary Education Class Size Standards (MSIP)
- Enrollment Projections

Capital budgeting takes place throughout the school year in accordance with a five-year facilities maintenance plan. Enrollment increases and revenue projections necessitate a process by which existing resources are accounted for then a need is established. The five-year facilities maintenance plan is reviewed annually.



Figure B1a-3 shows the timeline for developing the budget.

Figure B1a-3 Budget Process and Timeline.

Budget Development Timeline	
Date/Range	Budget Development Activity
September 2013 - December 2013	Budget is analyzed to determine adequacy, assess discrepancies, and project needs by the superintendent, cabinet, and budgetary staff.
January 2014 - March 2014	Administrators review building and program needs for maintaining specific areas of operation. Input is solicited from faculty members, either directly or through a representative unit.
March 2014	Current year budget is analyzed for discrepancies by superintendent, cabinet, and budgetary staff.
April 2014	Building and program budgets are communicated to administrators.
May 2014	Preliminary Expenditure Budget is provided to the Board of Education.
June 2014	Preliminary Expenditure/Revenue Budget is presented to the Board of Education for approval.
June 2014	Present budget amendments to the Board of Education for approval.
July 2014	Salaries and benefits recommendation to the Board of Education for approval.
August 2014	Board of Education approves tax rate for the 2014-2015 school year at a public tax rate hearing

Budget amendments are identified throughout the year and compiled for the Board of Education to approve at the end of the fiscal year.

Significant Changes and Explanation of Resources to Achieve Goals and Objectives

While developing the 2014-15 budget, a variety of issues and considerations impacted the final product. The final budget was developed balancing the characteristics of the fiscal landscape with the goals and objectives set forth by stakeholders. **Figure B1a-4** includes significant issues impacting the 2014-15 budget.

Figure B1a-4 Significant Issues Impacting the Budget.

Significant Issues Impacting the Budget	
Budget Item	Issue/Summary
Revenue: Local/County	Local Assessed Valuation. The largest portion of revenue for Platte County R-3 School District is the local property tax base which accounts for approximately 61% of the District's entire operating revenue. The District's assessed valuation has increased from \$431,862,140 in FY14 to \$442,197,765 in FY15.
	District Tax Levy: Operating Levy. The 2014-2015 adjusted operating levy (all funds except the debt service fund levy) of the District is \$3.5466 per \$100 of assessed valuation. The current levy of \$3.5466 reflects a decrease of less than \$0.01.
	District Tax Levy: Debt Service Levy. The District's 2014-2015 debt service levy is \$1.0523 per \$100 of assessed valuation which reflects a decrease of less than \$0.01 from FY14. This was executed so that taxpayers would not see an increase in the total tax rate due to an increase in the operating levy through the Hancock Amendment.
	Prop C. Based upon state projections, expected Prop C revenue for 2014-2015 is expected to be \$3.26 million which would provide an increase of approximately \$247,000.
Revenue: State	Basic Formula. The final 2014-2015 budget has been prepared with state formula revenues expected at \$12.4 million. This represents a \$700,000 reduction from a fully funded formula not including the impact of the frozen SAT.
	Transportation. The DESE transportation program provides public school districts with 75% maximum reimbursement entitlement of their allowable costs eligible for state aid. DESE has stated that 2014-2015 transportation aide will increase \$15 million from the 2013-2014 appropriation. This increase will mean an approximate 15% increase in school transportation funding which is estimated to positively impact PCSD revenue by \$56,250.



Significant Issues Impacting the Budget	
Budget Item	Issue/Summary
Revenue: Federal	Special Education and Title Programs. Title I, Title II, and Title III revenues for 2014-15 school year are expected to be again negatively impacted by sequestration.
Expenditures	<p>Salary Enhancements. Competitive salaries and benefits play a significant role in the attraction and retention of a quality work force. Over the past 5 years, increases have been lean due to budget constraints and uncertainty directly stemming from the recession. The following average salary enhancements were provided following a market analysis and a collaborative process with Team Platte County: Certified Staff, 3.59%; Classified Staff, 5.12%; Technical/Professional Staff, 3.89%; Transportation, 1.5%.</p> <p>Board Paid Health Insurance. Following an 8% reduction in premiums in FY14, premiums increased (as planned) 1.68% for FY15.</p> <p>Other Key Expenditures for FY15 and Associated Goal. Wireless and district-wide voiceover IP phone infrastructure, \$180,000 (Goal 1 and 4); Chromebook mobile carts, \$156,000 (Goal 1 and 4); Addition of 17 FTEs due to enrollment increases, \$850,000 (Goal 1 and 2); Preventative maintenance, \$400,000 (Goal 2); Aquatics Center payment to County, \$170,000 (Goal 2 and 5); and Purchase of one new bus to replace a bus totaled in an accident, \$85,000 (Goal 2 and 3).</p>

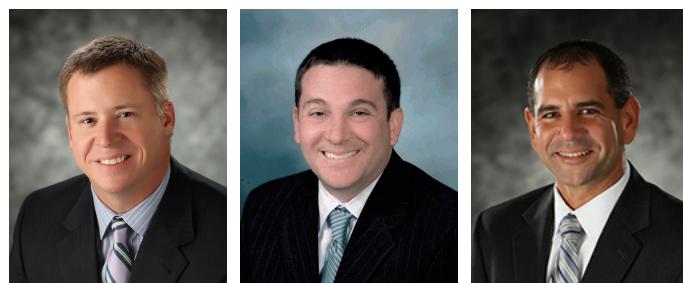
Members of the Board of Education

Figure B1a-5 Board of Education. From top to bottom, left to right: Sharon Sherwood (President), Adam McGinness (Vice President), Lenora Miles (Member), Julie Vanover (Member), Lori Bogart (Member), Brandon Gutshall (Member), and Gary Brown (Member).



First Level Administration

Figure B1a-6 First Level Administration. From left to right: Dr. Mike Reik (Superintendent of Schools), Dr. Rob Gardner (Assistant Superintendent - Personnel & Operations), Dr. Mike Brown (Assistant Superintendent - Academics & Continuous Improvement).



B1b. Financial

Revenue and Expenditure Summary for All Funds

While developing the 2014-15 budget, a variety of issues and considerations impacted the final product. The final budget was developed balancing the characteristics of the fiscal landscape with the goals and objectives set forth by stakeholders. The following items are significant issues impacting the 2014-15 budget.

Revenue: Local/County, Local Assessed Valuation. The largest portion of revenue for Platte County R-3 School District is the local property tax base which accounts for approximately 61% of the District's entire operating revenue. The District's assessed valuation has increased from \$431,862,140 in FY14 to \$442,197,765 in FY15. New construction numbers indicate an upward trend for the first time in several years. A substantial amount of property is currently under construction (primarily residential) and will be taxed upon occupancy. Trends from the last four fiscal years illustrate minimal growth in real estate property and a net loss in personal property. Although the assessed valuation of personal property decreased in FY15, the overall assessed valuation increased due to the increase in new construction.

Revenue: Local/County, District Tax Levy: Operating Levy.

The 2014-2015 adjusted operating levy (all funds except the debt service fund levy) of the District is \$3.5466 per \$100 of assessed valuation. The operating levy cannot exceed the "tax rate ceiling" for the current year without voter approval. The tax rate ceiling, determined annually, is the rate of levy which, when charged against the newly received assessed valuation of the District for the current year, excluding new construction and improvements, will produce an amount of tax revenues equal to tax revenues for the previous year increased by 5% or the Consumer Price Index, whichever is lower; however, the District cannot be required to reduce its operating levy below the minimum rate required to qualify for the highest level of state aid (currently \$2.75). Without a majority of the voters voting on the proposition, the tax rate ceiling cannot, at any time, exceed the greatest of (a) the tax rate

in effect in 1984, (b) the most recent voter-approved tax rate, or (c) \$2.75. Any increase in the District's operating levy above \$6.00 must be approved by two thirds of the voters voting on the proposition. The current tax rate ceiling is \$3.8958 per \$100 of assessed valuation. In spring of 2008, the Missouri legislature passed Senate Bill 711 that now works in conjunction with the Hancock Amendment and requires all taxing entities to roll back their tax rate from the current tax rate (not the tax rate ceiling) in reassessment years. Taxing entities that are voluntarily operating below their voter approved tax ceiling are unable to increase their tax rates to their voter approved ceiling without a levy election. The current levy of \$3.5466 reflects a decrease of less than \$0.01.

Revenue: Local/County, District Tax Levy: Debt Service Levy.

The District's 2014-2015 debt service levy is \$1.0523 per \$100 of assessed valuation which reflects a decrease of less than \$0.01 from FY14. This was executed so that taxpayers would not see an increase in the total tax rate due to an increase in the operating levy through the Hancock Amendment. Once indebtedness has been approved by the voters and bonds are issued, the District is required under Article VI, Section 26(f) of the Missouri Constitution to levy an annual tax on all taxable tangible property therein sufficient to pay the interest and principal of the indebtedness as they fall due and to retire the same within 20 years from the date of issue. The Board of Education may set the tax rate for debt service, without limitation as to rate or amount, at the level required to make such payments. The tax levy for debt service on the District's general obligation bonds is exempt from the calculations of and limitations upon the tax rate ceiling.

PCSD currently has a total tax levy of \$4.5989 per \$100 of assessed valuation. This rate is composed of \$3.5466 for operating and \$1.0523 for debt service as described above. The tax year 2013 total tax rate levied by the District was also \$4.5989. **Figure B1b-1** shows a history of the District's tax levy over the past 5 years.

Figure B1b-1 Tax Levy History.

Tax Levy History					
FUND	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15
Fund 001 - Operation/Incidental	3.4688	3.4688	3.5688	3.5389	3.5466
Fund 002 - Special/Teachers	0.0000	0.0000	0.0000	0.0000	0.0000
Fund 003 - Debt Service	1.0600	1.0600	0.9600	1.0600	1.0523
Fund 004 - Capital Fund	0.0000	0.0000	0.0000	0.0000	0.0000
Total	4.5288	4.5288	4.5288	4.5989	4.5989



Revenue: Local/County, Prop C. Prop C is a sales tax generated by Proposition C in the early 1980s. This revenue is considered a local source even though it is received monthly from the state on a per pupil basis. The 2014-2015 Prop C sales tax payment is paid on the 2013-2014 weighted average daily attendance (WADA). The annual increases in Prop C revenue has not kept pace with increases in enrollment as forecasted due to lagging sales tax generation. However, an increase in Prop C revenue has been projected for the 2014-2015 fiscal year. Based upon state projections, expected Prop C revenue for 2014-2015 is expected to be \$3.26 million which would provide an increase of approximately \$247,000.

Figure B1b-2 Prop C History.

Prop C History		
Year	Prop C WADA Payment	District Prop C Revenue
2007-2008	\$845 per WADA	\$2,278,126
2008-2009	\$804 per WADA	\$2,279,138
2009-2010	\$763 per WADA	\$2,303,005
2010-2011	\$777 per WADA	\$2,483,339
2011-2012	\$834 per WADA	\$2,838,911
2012-2013	\$835 per WADA	\$2,930,007
2013-2014	\$884 per WADA	\$3,130,478
2014-2015	\$860 per WADA	\$3,260,260**

*based on info provided we used a more conservative number as there was some concern expressed by stated budget experts that the DESE provided number may be too aggressive

**estimated

Revenue: State, Basic Formula. The economic downturn has significantly reduced state revenues. State revenues are dependent upon income tax and sales tax. The high unemployment rate and, in turn, the reluctance to spend money has created a disparity between needed revenue and actual revenue. The state announced that the 2014-2015 formula would, once again, not be fully funded by executing a proration factor and freezing the State Adequacy Target (SAT). The formula was prorated at 92.7% during 2013-2014. Speculation of FY15 proration has varied throughout the development of this budget which assumes 95%.

It was anticipated that a fully funded state formula would have resulted in minimum of \$13.1 million of revenue (not including increased SAT) for the 2014-2015 school year to the District. The final 2014-2015 budget has been prepared with state formula revenues expected at \$12.4 million, see **Figure B1b-3**. This represents a \$700,000

reduction from a fully funded formula not including the impact of the frozen SAT.

Figure B1b-3 Formula Aid.

Formula Aid		
Year	Formula Calculation	Actual Payment
2010-2011	\$8,185,561	\$7,225,454
2011-2012	\$9,737,919	\$9,482,752
2012-2013	\$11,212,886	\$10,042,676
2013-2014	\$11,534,434	\$11,982,983
2014-2015	\$12,446,239	\$12,446,239*

*estimated

Revenue: State, Transportation. The DESE transportation program provides public school districts with 75% maximum reimbursement entitlement of their allowable costs eligible for state aid. DESE has stated that 2014-2015 transportation aide will increase \$15 million from the 2013-2014 appropriation. This increase will mean an approximate 15% increase in school transportation funding which is estimated to positively impact PCSD revenue by \$56,250.

Revenue: Federal, Special Education and Title Programs. Title I, Title II, and Title III revenues for 2014-15 school year are expected to be again negatively impacted by sequestration. Sequestration, sometimes called the sequester, is a process that automatically cuts the federal budget across most departments and agencies, including the Department of Education. Sequestration has occurred due to the failure of the Congressional Joint Select Committee on Deficit Reduction to develop a plan for budgetary savings. Since the Joint Committee was unable to agree on which programs to cut and to what degree, sequestration was executed.

PCSD kept programs impacted by sequestration intact during 2013-2014 and this approach will continue in 2014-2015.

Expenditures. This budget is developed with the best and most recent information available to school district officials and the Board of Education. As referenced, budget revisions may be made during the year to accommodate for unforeseen circumstances. The District is proud to call itself a "Quality Continuous Improvement" organization. The District has been engaged in this approach since 2011 when it was used for revising the CSIP. Within the framework of "Quality", the expenditures are determined based on aligning to organizational goals and objectives



which are annually revised based on cycles of learning that reveal the effectiveness of each approach.

Goal 4 of the CSIP is to attract, retain, and develop a high quality staff. Competitive salaries and benefits play a significant role in the attraction and retention of a work force that we expect much from. Over the past 5 years, increases have been lean due to budget constraints and uncertainty directly stemming from the recession. Through conservative budgeting and proactive measures, Platte County has successfully navigated the stormy recession with fiscal health firmly intact. This could only be accomplished by containing personnel costs. Lean increases have been achieved by freezing certified staff vertical schedule movement 3 of the past 5 years. It should be noted that during the past 5 years, performance expectations for all staff have increased and they have delivered. Our student achievement trend lines are positive in most areas. In some areas, we have set the standard for improvement across the metropolitan area. This is attributable to teachers, support staff, and administrators who are making continuous improvement of student learning their top priority.

To continually improve our ability to attract, retain, and develop a high quality staff; the following salary enhancements (**Figure B1b-4**) were provided following a market analysis and a collaborative process with Team Platte County.

Figure B1b-4 Salary Enhancements.

Salary Enhancements	
Schedule/Classification	Average Increase
Teacher Salary Schedule	3.59%
Certified Staff (Not on Salary Schedule)	3.59%
Classified Salary Schedule	5.12%
Technical/Professional Salary Schedule	3.89%
Transportation (Drivers)	1.5%

The District also provides board paid health insurance to interested employees. Following an 8% reduction in premiums in FY14, premiums increased (as planned) 1.68% for FY15.

Figure B1b-5 shows additional factors that affected the development of this year's budget.

Figure B1b-5 Key Factors Affecting Budget.

Key Factors Affecting Budget		
Goal	Key Factor	Approximate Cost
Goal 1 Goal 4	Wireless (at remaining four buildings) and district wide voiceover IP phone infrastructure	\$180,000
Goal 1 Goal 4	Chromebook mobile carts	\$156,000
Goal 1 Goal 2	Addition of 17 FTEs due to enrollment increases. Positions were added to maintain class sizes within the DESE "minimum" and "desired" standards.	\$850,000
Goal 2	Service preventative maintenance scheduling	\$400,000
Goal 2 Goal 5	Aquatics Center payment to County	\$170,000
Goal 2 Goal 3	Purchase of one new bus to replace a bus totaled in an accident	\$85,000
Goal 1	Northland CAPS college and career student fees	\$65,000



Figure B1b-6 shows the project summary of revenues, expenditures, balances and transfers for all funds.

Figure B1b-6 Projected Summary of Fund Revenues, Expenditures, Balances, and Transfers.

Projected Summary of Fund Revenues, Expenditures, Balances, and Transfers*					
FY15	Fund 1 General	Fund 2 Special Revenue	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
Projected Beginning Fund Balances - July 1, 2014	7,003,144.30	0.00	1,933,308.33	1,849,225.67	10,785,678.30
Revenues	22,120,096.00	17,693,178.71	4,913,838.00	1,008,500.00	45,735,612.71
Total Revenues And Balances	29,123,240.30	17,693,178.71	6,847,146.33	2,857,725.67	56,521,291.01
Transfer To	0.00	6,974,048.29	0.00	1,856,516.00	8,830,564.29
Transfer From	8,830,564.29	0.00	0.00	0.00	8,830,564.29
Expenditures	13,381,855.00	24,667,227.00	4,890,404.00	2,813,788.00	45,753,274.00
Projected Ending Fund Balances - June 30, 2015	6,910,821.01	0.00	1,956,742.33	1,900,453.67	10,768,017.01

*Opening balances represent projections and will be amended at the end of the fiscal year. For actual ending fund balance composition see **Figure D8-1**.



Fiscal Year Budget Comparisons and Forecasts

Figure B1b-7 and B1b-8 illustrate the fiscal year budget comparisons and forecasts.

Figure B1b-7 Revenues by Source.

Revenues by Source								
Source - 001,002,003 & 004	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
5100 - Local	\$25,445,367	\$27,090,255	\$26,107,405	\$26,558,223	\$26,449,707	\$27,842,503	\$28,631,969	\$29,569,390
5200 - County	\$1,109,054	\$1,226,442	\$1,375,094	\$1,387,801	\$1,365,000	\$1,526,389	\$1,627,662	\$1,728,935
5300 - State	\$9,260,090	\$11,799,461	\$12,419,649	\$14,132,999	\$14,642,665	\$15,134,282	\$15,719,112	\$16,306,848
5400 - Federal	\$3,065,216	\$2,174,733	\$2,009,848	\$1,879,337	\$2,079,620	\$2,236,069	\$2,412,159	\$2,597,847
5600 - Bonds	\$5,325	\$-	\$9,702,384	\$4,336,475	\$-	\$-	\$-	\$-
5800 - Tuition/Other	\$1,313,255	\$1,001,965	\$1,006,095	\$1,143,844	\$1,174,000	\$1,012,763	\$973,602	\$934,442
Total	\$40,198,308	\$43,292,856	\$52,620,476	\$49,438,678	\$45,710,992	\$47,752,006	\$49,364,504	\$51,137,462

Figure B1b-8 Expenditures by Object.

Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6111	Certified Teacher - Reg Salaries	\$16,164,929	\$16,814,066	\$17,413,042	\$17,975,340	\$19,134,325	\$19,784,666	\$20,315,233	\$20,926,327
6112	Salaries - 1/2 Time	\$92,342	\$55,649	\$81,586	\$84,090	\$278	\$89,211	\$91,887	\$94,644
6113	NCC & PDC Mentor Salaries	\$192,547	\$219,565	\$217,450	\$187,649	\$181,776	\$187,229	\$192,846	\$198,632
6121	Salaries, Non-Contract (Subs)	\$220,163	\$306,150	\$293,263	\$327,594	\$-	\$349,925	\$375,665	\$401,960
6151	Classified Salaries - Regular	\$4,180,677	\$4,321,943	\$4,441,813	\$5,005,257	\$5,002,174	\$5,152,250	\$5,306,817	\$5,466,022
6152	Salaries, Maintenance	\$-	\$44,830	\$35,711	\$26,571	\$-	\$22,534	\$15,837	\$9,140
6161	Classified Salaries - Part-time	\$35,799	\$51,371	\$44,038	\$44,338	\$-	\$47,039	\$48,450	\$49,904
6211	Teacher Retirement	\$2,470,588	\$2,691,958	\$2,776,238	\$2,869,673	\$2,998,793	\$3,088,769	\$3,181,432	\$3,276,874
6221	Non Teacher Retirement	\$289,511	\$305,790	\$315,253	\$346,820	\$348,926	\$359,395	\$370,176	\$381,282
6231	Social Security	\$273,119	\$285,302	\$292,720	\$324,382	\$335,313	\$343,177	\$366,763	\$390,852
6232	Medicare	\$278,296	\$293,403	\$307,357	\$323,644	\$342,870	\$351,720	\$365,641	\$378,041
6241	Group Health/Dental/Life Insurance	\$1,897,249	\$2,226,570	\$1,791,237	\$2,096,662	\$2,158,980	\$2,223,749	\$2,290,462	\$2,359,176



Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6261	Workers Compensation	\$103,228	\$107,056	\$109,490	\$107,271	\$106,228	\$105,505	\$104,513	\$103,521
6271	Unemployment Compensation	\$8,789	\$9,784	\$5,349	\$800	\$9,540	\$6,989	\$7,129	\$7,271
6311	Tuition, Area Vocational School	\$470,860	\$521,134	\$478,585	\$424,919	\$451,250	\$358,163	\$325,044	\$291,925
6312	Instructional Pgm Improvement Svcs	\$6,435	\$4,881	\$-	\$-	\$3,000	\$921	\$866	\$811
6313	Pupil Services	\$23,405	\$25,949	\$47,425	\$44,231	\$1,500	\$39,015	\$42,321	\$45,627
6314	Staff Services	\$-	\$-	\$-	\$3,291	\$-	\$-	\$-	\$-
6315	Audit Services	\$12,373	\$619	\$13,602	\$13,970	\$14,000	\$12,135	\$12,688	\$13,240
6316	Data Processing Services	\$203,552	\$211,535	\$311,555	\$279,196	\$283,186	\$288,850	\$294,627	\$300,519
6317	Legal Services	\$57,232	\$54,607	\$27,115	\$36,915	\$60,000	\$61,200	\$62,424	\$63,672
6318	School Election	\$-	\$4,709	\$-	\$6,508	\$15,000	\$15,000	\$15,000	\$15,000
6319	Building Appraisal	\$54,928	\$78,905	\$16,454	\$13,197	\$27,000	\$25,990	\$23,930	\$21,870
6332	Repairs & Maintenance	\$100,226	\$113,999	\$143,631	\$138,689	\$115,000	\$122,311	\$124,757	\$127,252
6333	Building Rental	\$10,519	\$1,768	\$18,932	\$10,766	\$15,000	\$16,676	\$19,318	\$21,960
6334	Equipment Rental	\$149,708	\$133,075	\$118,242	\$110,637	\$116,924	\$125,717	\$128,231	\$130,796
6335	Water and Sewer	\$69,242	\$83,156	\$80,384	\$71,166	\$77,500	\$82,227	\$85,272	\$88,317
6336	Trash Hauling	\$44,642	\$47,523	\$49,463	\$68,705	\$47,000	\$47,940	\$48,899	\$49,877
6339	Other Property Services	\$29,296	\$30,624	\$32,592	\$25,967	\$52,500	\$29,081	\$29,012	\$28,943
6341	Contracted Transportation	\$28,007	\$41,257	\$21,210	\$14,515	\$10,000	\$26,177	\$28,432	\$30,688
6343	Travel	\$212,243	\$193,975	\$234,488	\$213,082	\$248,408	\$248,109	\$267,616	\$287,706
6344	Travel & Other	\$3,223	\$5,717	\$1,481	\$1,645	\$3,225	\$3,200	\$3,677	\$4,154
6351	Property Insurance	\$146,793	\$166,589	\$161,405	\$269,798	\$212,000	\$257,094	\$283,473	\$313,855
6361	Communication	\$181,258	\$193,026	\$239,390	\$177,963	\$211,500	\$216,374	\$220,701	\$225,115
6362	Advertising	\$18,301	\$12,262	\$16,374	\$14,796	\$32,900	\$33,569	\$34,240	\$34,925
6363	Printing & Binding	\$12,503	\$16,542	\$15,684	\$16,031	\$30,000	\$30,600	\$31,212	\$31,836
6371	Dues & Memberships	\$29,248	\$30,224	\$31,835	\$26,352	\$38,900	\$39,689	\$40,483	\$41,293
6391	Other Purchased Services	\$1,739,646	\$1,847,866	\$1,752,572	\$1,874,938	\$1,954,750	\$1,856,603	\$2,033,775	\$2,074,450
6397	Wilson Ground Lease	\$-	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500



Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6398	Other Expenses - PY Adjustments	\$4,542	\$2,117	\$1,694	\$994	\$3,200	\$96	\$100	\$104
6411	Student Activity Accounts/Supp & Mat	\$1,319,518	\$1,473,414	\$1,592,943	\$1,453,236	\$1,697,557	\$1,732,163	\$1,766,806	\$1,802,142
6412	Supplies & Materials	\$10,395	\$31,808	\$33,845	\$36,396	\$37,500	\$38,107	\$40,187	\$42,266
6413	Supplies & Materials- Transportation	\$-	\$-	\$-	\$4,755	\$5,000	\$3,804	\$4,755	\$5,706
6414	Bus Video Equipment	\$-	\$-	\$235	\$240	\$2,000	\$310	\$381	\$452
6415	Supplies & Materials- Maintenance	\$70,632	\$94,272	\$69,975	\$78,928	\$81,000	\$88,877	\$94,075	\$99,273
6416	District Vehicle Repairs	\$-	\$-	\$-	\$-	\$2,000	\$-	\$-	\$-
6417	Non-Bus Repair/Lic	\$-	\$-	\$881	\$199	\$2,000	\$600	\$728	\$855
6418	Transportation Tires/Installation & Services	\$-	\$-	\$3,224	\$17,673	\$10,000	\$15,750	\$19,607	\$23,464
6431	Textbooks	\$314,654	\$377,507	\$81,616	\$155,880	\$125,000	\$125,000	\$125,000	\$125,000
6441	Library Books	\$43,206	\$42,961	\$42,366	\$43,039	\$24,750	\$43,130	\$43,275	\$43,421
6442	Library Barry Supplies/ Materials	\$5,905	\$5,860	\$5,698	\$5,966	\$9,000	\$5,870	\$5,876	\$5,882
6443	Library Rising Star Sup/Mat	\$4,399	\$4,348	\$4,397	\$4,385	\$3,400	\$4,432	\$4,456	\$4,481
6444	Library Paxton Supplies/ Materials	\$5,859	\$6,020	\$6,615	\$6,050	\$5,750	\$6,426	\$6,542	\$6,658
6445	Library Siegrist Supplies/ Materials	\$7,966	\$6,836	\$7,999	\$7,995	\$8,400	\$7,805	\$7,827	\$7,849
6446	Library PCMS Supplies/ Materials	\$10,414	\$10,370	\$9,422	\$10,472	\$9,000	\$10,072	\$10,043	\$10,013
6451	Resource Materials - Periodicals	\$5,540	\$5,790	\$5,732	\$2,859	\$715	\$3,440	\$2,872	\$2,304
6452	Library Barry Periodicals	\$1,647	\$1,644	\$1,641	\$785	\$-	\$973	\$810	\$647
6453	Library Rising Star Periodicals	\$1,235	\$1,148	\$1,320	\$652	\$600	\$797	\$691	\$584
6454	Library Paxton Periodicals	\$1,293	\$1,419	\$1,290	\$714	\$-	\$780	\$627	\$474
6455	Library Siegrist Periodicals	\$1,313	\$1,322	\$1,276	\$716	\$780	\$817	\$693	\$570



Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6456	Library PCMS Periodicals	\$1,870	\$1,828	\$1,609	\$935	\$-	\$992	\$784	\$575
6481	Electric	\$872,527	\$801,678	\$809,498	\$881,147	\$805,000	\$867,713	\$880,121	\$892,530
6482	Natural Gas	\$108,356	\$61,432	\$82,899	\$123,157	\$90,000	\$82,423	\$75,008	\$67,592
6486	Bus Gasoline	\$294,137	\$275,387	\$277,154	\$272,336	\$227,500	\$299,025	\$310,252	\$325,538
6521	Building-Upkeep & Maintenance	\$694,697	\$721,666	\$799,201	\$1,456,754	\$1,200,000	\$1,125,000	\$1,215,000	\$1,235,000
6531	Buildings, Related Services	\$50,846	\$61,488	\$32,405	\$1,460	\$5,000	\$20,619	\$17,085	\$13,544
6541	Equipment & Furniture	\$549,319	\$690,069	\$1,161,485	\$562,571	\$1,211,913	\$1,090,989	\$1,037,925	\$1,059,435
6552	Pupil Transportation Vehicles	\$311,407	\$233,529	\$352,474	\$184,482	\$170,000	\$182,078	\$176,890	\$256,890
6553	ARRA Bus	\$11,053	\$11,053	\$11,053	\$-	\$-	\$-	\$-	\$-
6611	Retirement of Bonds	\$9,514,965	\$1,850,000	\$1,950,000	\$26,100,000	\$2,725,000	\$3,225,000	\$3,250,000	\$3,715,000
6614	DNR Energy Loan Principal	\$-	\$-	\$10,089		\$20,177	\$28,848	\$28,858	\$29,077
6621	Interest on Bonds	\$3,327,060	\$2,794,963	\$2,746,388	\$2,694,738	\$2,160,604	\$2,085,338	\$1,989,900	\$1,877,400
6622	Interest - Short Term Loans	\$646,089	\$399,600	\$497,139	\$593,600	\$-	\$-	\$-	\$-
6623	Interest on Lease Purchase	\$219,123	\$201,806	\$187,154	\$173,679	\$162,330	\$152,880	\$142,260	\$130,635
6624	DNR Energy Loan Interest	\$-	\$-	\$-	\$-	\$1,497	\$1,487	\$1,268	\$1,044
6631	Paying Agent's Fee, Bond	\$8,555	\$9,129	\$126,245	\$76,259	\$7,500	\$7,500	\$7,500	\$7,500
Total		48,229,400	41,765,340	42,885,426	68,582,097	45,494,090	47,339,451	48,488,770	50,113,105

Significant Trends, Events, and Initiatives: Financial and Demographic Changes



Significant trends and issues impacting the budget are described in **Figure B1a-4**.

B1c. Informational

Enrollment Trends and Forecasts

PCSD is currently one of the smaller districts in the metro area, but is poised to see significant growth over the next several years. This growth is expected to change student demographics and customer requirements, as well as impact district financial realities. Elementary, middle, high school, and district level student enrollment projected for the proposed budget school year and following two years is shown in **Figure B1c-3**.

collections, showing a projected stable tax rate and a slight increase in tax base.

Figure B1c-4 Current Budgeted and Three Years of Forecast for Assessed Valuation, Tax Rate, and Collections.

Current Budgeted and Forecast Assessed Valuation, Tax Rate, and Collections				
	14-15 Budget	15-16 Forecast	16-17 Forecast	17-18 Forecast
Assessed Value	442,070,766.00	450,912,181.32	468,948,668.57	487,706,615.32
Total Levy	4.5989	4.5989	4.5989	4.5989
Tax Bill	20,330,392.46	20,737,000.31	21,566,480.32	22,429,139.53
Tax Bill (less County Fees)	20,025,436.57	20,425,945.30	21,242,983.11	22,092,702.44
Projected District Tax Revenue	19,877,547.00	20,017,426.40	20,818,123.45	21,650,848.39
Collection Rate	99.26%	98.00%	98.00%	98.00%

Personnel Resource Changes and Reasoning

Personnel resource allocations rose from 472.02 to 493.22 in full-time equivalent (FTE). The majority of the increase is accounted in the Addition of 17 FTEs due to enrollment increases. Positions were added to maintain class sizes within the DESE "minimum" and "desired" standards.

Debt Changes

The District's sustained enrollment growth has caused the District to go to its voters to get authority to issue debt to build facilities to educate our students on a regular basis. Of the total outstanding debt of \$62,069,794, all but \$3,740,000 for the Building Corporation Leasehold is paid through the Debt Service Fund with proceeds from the annual Debt Service taxes (\$1.06 cents per \$100 assessed valuation in 2013-2014) collected. In 2008-09 the District also began funding the lease purchase for the District Education Center by merging it with the Stadium Corporation. **Figure B1c-5** shows the District's debt obligations.

Figure B1c-5 Debt Obligations.

Debt Obligations			
Debt Obligations	2014	2013*	2012
2004 General Obligation Building Bonds	-	\$24,000,000	\$24,000,000
2005 General Obligation Refunding Bonds	-	\$275,000	\$575,000
2006 General Obligation Refunding Bonds	\$9,990,000	\$9,990,000	\$9,990,000
2007 General Obligation Building Bonds	\$13,000,000	\$13,000,000	\$13,000,000
2008 General Obligation Refunding Building Bonds	\$1,450,000	\$1,975,000	\$2,475,000



Figure B1c-3 Enrollment Data Proposed Budget Year.

Enrollment Data Forecasts				
Enrollment Year	ES	MS	HS	Total
2015-16	1,971	950	1,139	4,060
2016-17	2,016	987	1,184	4,187
2017-18	2,083	983	1,222	4,288

Tax Base and Rate Trends

Figure B1c-4 provides current budgeted and three years forecasted figures for assessed valuation, tax rate, and

Debt Obligations		2014	2013*	2012
2008 General Obligation Bonds		\$7,950,000	\$7,950,000	\$7,950,000
2009 General Obligation Refunding Bonds		\$5,600,000	\$6,150,000	\$6,650,000
2010 General Obligation Refunding Bonds		\$6,100,000	\$6,850,000	\$7,500,000
2012 General Obligation Refunding Bonds		\$9,700,000	\$9,700,000	-
2014 General Obligation Refunding Bonds		\$4,315,000	-	-
2008 Building Corporation Leasehold Refunding and Improvement Revenue Bonds		\$3,740,000	\$3,985,000	\$4,200,000
Bus Leases		-	\$102,516	\$307,837
DNR Loan #1		\$154,505	\$174,681	\$184,770
DNR Loan #2		\$70,289	-	-
Total		\$62,069,794	\$84,152,197	\$76,832,607

*Funds are held in two irrevocable escrow accounts as of June 30, 2013 in sufficient amounts to redeem \$19,510,000 principal outstanding of the 2004 General Obligation School Building Bonds. Taking into account these funds, the net principal outstanding of the District is \$64,642,197 as of June 30, 2013.

Figure B1c-6 Bond Issue History.

Bond Issue History					
Bond Issue	Election	Authorized	Debt Remaining (Principal)	Debt Remaining (Interest)	Debt Retired
Series 2006	No	N/A	\$9,990,000	\$3,500,000	March 2024
Series 2007	Yes	\$13,000,000	\$13,000,000	\$6,319,500	March 2027
Series 2008 Refunding	No	N/A	\$1,450,000	\$75,562	March 2016
Series 2008	Yes	\$7,950,000	\$7,950,000	\$5,010,000	March 2028
Series 2009	No	N/A	\$5,600,000	\$610,000	March 2019
Series 2010	No	N/A	\$6,100,000	\$860,500	March 2021
Series 2012	No	N/A	\$9,700,000	\$1,459,000	March 2024
Series 2014	No	N/A	\$4,315,000	\$331,379	March 2018
Total GO Debt			\$58,105,000	\$18,165,941	
2008 Building Corp	N/A	\$4,985,000	\$3,740,000	\$1,233,267	March 2028
DNR Loan #1	N/A	\$184,770	\$154,505	-	February 2022
DNR Loan #2	N/A	\$70,289	\$70,289	\$7,120	April 2022
Total Other Debt			\$3,964,794	\$1,240,387	
Total Long-Term Debt			\$62,069,794	\$19,406,328	

Relationship Between Current Debt Levels and Legal Debt Limits. Article VI, Section 26(b) of the Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities). Based upon 2014 assessed valuation figures, it is anticipated that the District will have a bonded indebtedness limit of more than \$70 million for 2014-15.

Effect of Existing Debt Levels on Current and Future Budgets. Current debt levels are adequately serviced through dedicated revenue sources. Since Platte County maintains a debt service levy (\$1.0523) that is well below the state auditor's calculated ceiling of \$2.0571, existing debt is not anticipated to have a positive or negative effect on current and future budgets.



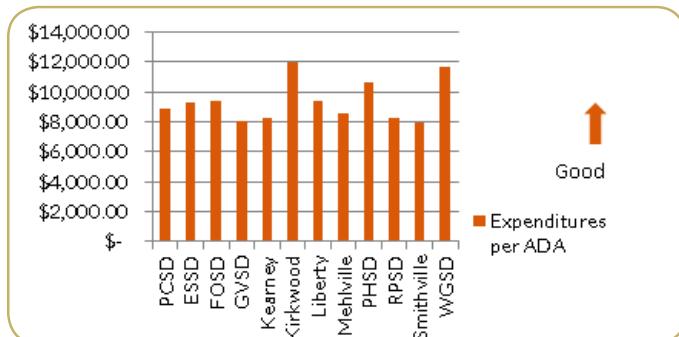
Benchmark Data

Benchmarking supports our district in making more informed decisions for continuous improvement. PCSD used a Pugh Decision Matrix that utilized points and a specific comparison range (to Platte County) for socio-economic status (SES) (% of students participating in the free and reduced lunch program); demographic makeup (% of students either African-American or Hispanic; and size (student population). After scores were developed for each district in the state of Missouri, the comparable districts were selected through the following criteria: Mathematically identified top six districts in the state and then the next top six districts (including Platte County) in the Northland (Platte and Clay Counties) with enrollment greater than 1500 students. The application of the criteria resulted in the following "Benchmark Comparison School Districts":

- Platte County R-3
- Park Hill School District
- Liberty School District
- Kearney R-I
- Excelsior Springs
- Smithville R-II
- Raymore-Peculiar
- Grain Valley
- Mehlville
- Webster Groves
- Kirkwood
- Fort Osage

Per-Pupil Expenditure, All Benchmark Districts. Missouri public schools traditionally measure budget in per-pupil expenditure (PPE). **Figure B1c-7** shows the District's 2013 PPE spending in comparison to benchmark districts.

Figure B1c-7 2013 Expenditures per ADA, All Benchmark Districts.



Student-Teacher Ratios and Average Class Size. In terms of capacity, PCSD analyzes class size and other staff-to-student ratios to ensure the District is meeting state guidelines as well as providing the best service relative to

cost for stakeholders. **Figure B1c-8** shows PCSD's staffing trends over the past 12 years mainly holding steady, with an increase in student-to-administrator ratios. **Figure B1c-9** shows the District's performance relative to the benchmark districts for 2013.

Figure B1c-8 2002-2013 Staffing Ratios, PCSD.

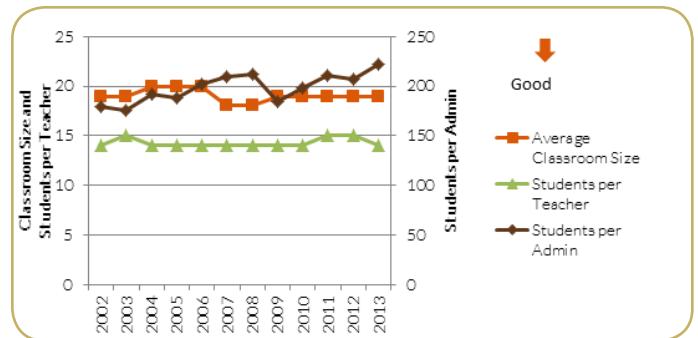
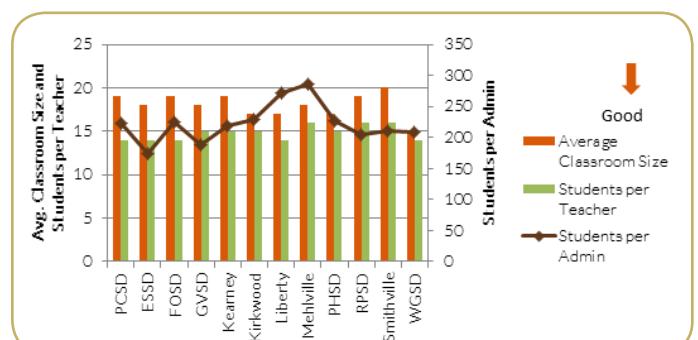


Figure B1c-9 2013 Staffing Ratios, All Benchmark Districts.



School Budget Dollars to Student Achievement.

Determining budgetary performance and return on investment within the education sector can be difficult, as many variables play into each unique situation. PCSD compares PPE and MSIP5 performance to determine a metric that can reflect performance on state-defined criteria in comparison to actual dollars spent. **Figure B1c-10** shows PPE and MSIP5 performance (as % of total points possible) on the same graph, and **Figure B1c-11** shows the cost of each MSIP5 point earned by all benchmark districts. This measure shows PCSD is competitive with the local benchmark districts and outperforming most non-local (i.e. statewide) benchmark districts.



Figure B1c-10 Expenditures and MSIP5 Performance Comparison, All Benchmark Districts.

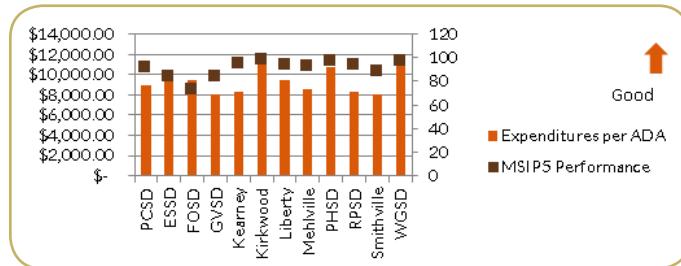
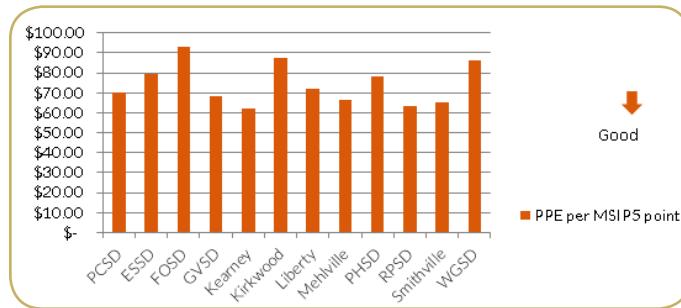


Figure B1c-11 2013 Cost per MSIP5 Point, All Benchmark Districts.



C. ORGANIZATIONAL SECTION

C1. SCHOOL ENTITY INFORMATION

Legal Autonomy, Fiscal Independence/Dependence

The Platte County R-3 School District (District or PCSD) was established under the Statutes of the State of Missouri (State Statutes). The District is a legal corporate body and a political subdivision of the State of Missouri and may levy and collect taxes within the guidelines and limitations of State Statutes. The State has delegated certain responsibilities to local school districts. As such, PCSD operates as fiscally independent of the State of Missouri or any other jurisdiction in the county(s) or local townships in which it operates. PCSD is governed by a seven-director School Board. Directors are elected or appointed in accordance with law.

Level of Education Provided

PCSD is a public pre-kindergarten through 12th grade district which provides comprehensive educational services. PCSD is home to 3,844 students throughout nine buildings. Student buildings are listed in **Figure C1-1**. The physical building called the District Education Center houses early childhood, central office, and transportation/maintenance.

Figure C.1-1 PCSD School Buildings and Educational Offerings.

PCSD School Buildings and Educational Offerings		
School	Basic Data	Educational Offerings
Great Beginnings	47 students, Pre-K, North campus, 9.8% Black, 3.3% Hispanic, 9.8% Free and Reduced Lunch, 57.4% IEP, 0% ELL	ECSE, Tuition preschool, Peer preschool
Pathfinder Elementary	390 students, Grades K-2, South campus, 17.6% Black, 9.7% Hispanic, 39.2% Free and Reduced Lunch, 6.1% IEP, 9.4% ELL	RtI, ELL, Special Education, Gifted, At Risk Services, Reading Services
Barry School	609 students, Grades 3-8, South campus, 21.6% Black, 9.9% Hispanic, 40.6% Free and Reduced Lunch, 6.4% IEP, 8.4% ELL	RtI, ELL, Special Education, Gifted, Exploratory/Electives, Reading Services
Rising Star Elementary	163 students, K only, North campus, 3% Black, 4.2% Hispanic, 29.9% Free and Reduced Lunch, 5.4% IEP, 2.4% ELL	RtI, ELL, Special Education, Gifted, At Risk Services, Reading Services
Siegrist Elementary	571 students, Grades 1-3, North campus, 3.2% Black, 3.8% Hispanic, 27.4% Free and Reduced Lunch, 8% IEP, 2.4% ELL	RtI, ELL, Special Education, Gifted, At Risk Services, Reading Services
Paxton School	409 students, Grades 4-5, North campus, 3.1% Black, 2.6% Hispanic, 22.5% Free and Reduced Lunch, 8.6% IEP, 0.2% ELL	RtI, ELL, Special Education, Gifted, At Risk Services, Reading Services
Platte City Middle School	583 students, Grades 6-8, North campus, 4.7% Black, 3.5% Hispanic, 23.1% Free and Reduced Lunch, 7% IEP, 0.3% ELL	RtI, ELL, Special Education, Gifted, At Risk Services, Exploratory/Electives,
Platte City High School	1,057 students, Grades 9-12, North campus, 9% Black, 5.5% Hispanic, 19.9% Free and Reduced Lunch, 8.5% IEP, 1.1% ELL	RtI, ELL, Special Education, At Risk Services, Exploratory/Electives, Online Learning, Career Services, Advanced Placement, Dual Credit
Northland Career Center	North campus, 8.9% Black, 5.4% Hispanic, 8.2% Free and Reduced Lunch, 9.9% IEP, 0% ELL	CTE and Adult Education



PCSD uses a variety of delivery mechanisms to provide educational programs and services including traditional classroom instruction, special services, college-preparatory, and career/technical education (CTE) programs. The delivery mechanisms are determined through the use of the Quality Continuous Improvement Framework and a plan-do-study-act (PDSA) cycle model. Teachers use a variety of research-based strategies that are measured for effectiveness and aligned to the PCSD curriculum and state standards.

PCSD elementary students receive instruction in core subjects (English Language Arts [ELA], mathematics, science, social studies) from one teacher with some departmentalization at intermediate grades. In addition, each elementary student participates in specials classes in the areas of art, music, and physical education (PE).

In middle school (grades 6-8), students begin participating in a multi-hour day, where every 45-55 minutes they move to another class. The middle school schedule includes extended time for ELA and math, and one period of science, and social studies, as well as electives such as PE, fine and practical arts, and foreign languages.

Each elementary and middle school implements a Response to Intervention (RtI) system where students are sorted into groups and receive assistance in areas of identified need, and with delivery methods most suitable for their learning styles. RtI occurs daily at these levels, both within and outside the general classroom.

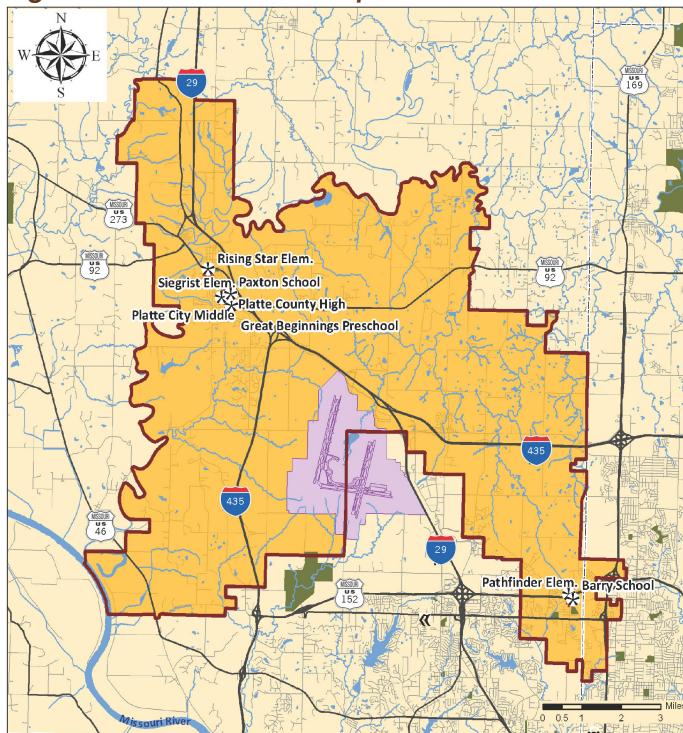
Platte County High School (PCHS) follows a similar structure in terms of daily schedule, but with RtI times provided twice a week. As with most school districts, required courses are more robust and elective courses are expanded to help students meet their interests. PCHS offers Advanced Placement (AP) and dual-credit courses, as well as courses designed to help at-risk and non-traditional students remain a part of the District and on track to graduate.

Geographical Area Served

PCSD is a growing school district transitioning from rural to suburban, and it covers approximately 100 square miles. The District has 14 miles of Interstate-29 highway between the north end (including Platte City) and the south end of PCSD with no district facilities in between.

The District borders school districts, geographic barriers, and municipal property, see **Figure C1-2**. To the west, the District is bordered by West Platte R-2 School District. To the north, the District is bordered by North Platte R-2 School District. To the east, the District is bordered by Smithville R-II School District and North Kansas City

Figure C1-2 District Area Map.



School District. To the south, the District is bordered by Park Hill School District. Additionally, the Missouri River forms part of the southwest border and forming the south central portion of PCSD's district border is Kansas City International Airport, a Kansas City owned property.

Current Number of Students and Number of Schools

PCSD is home to 3,844 students throughout nine buildings. Student buildings and number of students by building are listed in **Figure C1-1**.

C2. GOVERNANCE STRUCTURE

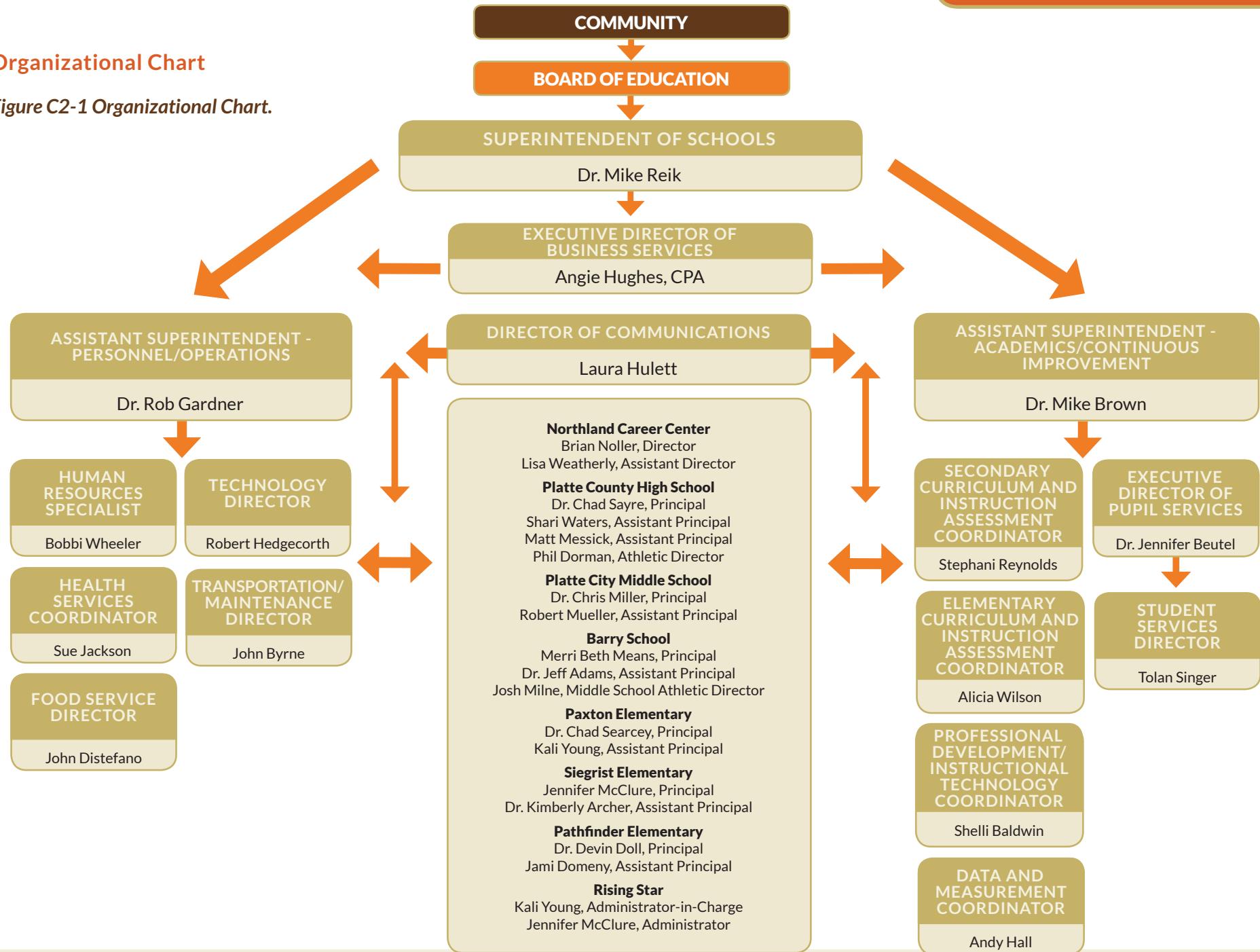
PCSD is governed by a seven-member elected Board of Education with all members serving at-large for three year terms. The voters of PCSD annually elect two directors with an additional director elected triennially.

PCSD's senior leadership is the Superintendent's Cabinet (SC) which is comprised of the Superintendent, Assistant Superintendent of Personnel Operations (AS-PO), Assistant Superintendent of Academic Services and Continuous Improvement (AS-ASCI), Executive Director of Pupil Services, Director of Student Services, Executive Director of Business Services, and Director of Communications. The SC meets weekly to review logistics of all operations of the District and monitor the progress of the Comprehensive Strategic Improvement Plan (CSIP). The SC has a perpetual calendar that includes program evaluations of the District support programs, 90-day study cycles of progress towards core objectives of the strategic plan, and analysis of Key Performance Indicators through dashboards and the District's Scorecard. Each member of the SC is responsible for a Strategic Focus Area (SFA) as a Goal Champion and/or a Process Champion of a core or enabling process. Each SC member has department teams that meet regularly to monitor their specific improvement objectives and processes in the CSIP. These teams are informed by committees and subsequent task forces that support specific SFAs. SC engages other District leaders through Admin Council (AC) which meets monthly. AC is comprised of all building administration, directors, and coordinators. AC is used to present CSIP updates, engage administration in creating improvement actions, revise the CSIP, align Building School Improvement Plans (BSIPs) to the CSIP, and provide professional development for the AC. AC members engage other teams and committees throughout the District in strategic planning and process improvement. This structure is intentionally designed to engage the workforce in the continuous improvement process, job-embedded professional development, and organization of communication lines.



Organizational Chart

Figure C2-1 Organizational Chart.



Structure and Listing of School Board Members

Management accountability is achieved via monthly BoE meetings, BoE oversight and involvement in the strategic plan, performance appraisals, and program evaluation reports. The BoE is provided with a CSIP update three times annually to coincide with key points in the learning cycle. The updates include progress toward stated goals, action plan tracking, and key revisions from the learning cycle. After receiving feedback from BoE members regarding reports from various levels, SC modified the CSIP update to coordinate and align from district to building. Current BoE members and their terms are listed in **Figure C2-2**.

Figure C2-2 School Board Members.

Platte County School District School Board Members		
Board Member	Current Term Began	Current Term Ends
Lori Bogart	4/2012	4/2015
Gary Brown	4/2013	4/2016
Brandon Gutshall	4/2012	4/2015
Adam McGinness	4/2013	4/2016
Lenora Miles	4/2014	4/2017
Sharon Sherwood	4/2014	4/2017
Julie Vanover	4/2014	4/2017

The BoE entrusts SC and AC to create systematic processes to achieve management and fiscal accountability, transparency, and protection of stakeholder interests.

Figure C2-3 Systematic Governance Processes.

Systematic Governance Processes		
Process	Measurement Tool/ Approach	Involvement
Accountability for Management's Actions	<ul style="list-style-type: none"> Balanced Scorecard Strategic Plan Performance and Action Tracking Administrator Performance Improvement Cycle 	SC, AC, BoE
Fiscal Accountability	<ul style="list-style-type: none"> Fund Balances S&P Bond Rating Independent Audit Tax Rate Expenditures per ADA 	SC, AC, BoE

Systematic processes are deployed to ensure transparency of operations at the governance level. An overview of the BoE meeting is provided to staff and stakeholders by the Director of Communications immediately following the meeting using a variety of mediums. Transparency is also enhanced by involving staff, students, parents, and patrons in decision making committees, task forces, and process improvement teams.

The BoE acknowledges its fiduciary responsibility and acts with integrity, diligence, and professionalism in all matters. Through policy and processes, the BoE ensures methods for fiscal responsibility. Policies have been approved requiring processes for segregation of duties, anonymous fraud reporting, and internal auditing. Reviews of the revenue/expense reports, warrants, and utilities by building are conducted at each monthly meeting. The budgeting process culminates with the BoE adopting a tentative budget prior to the start of each fiscal year. BoE policy, Department of Elementary and Secondary Education (DESE), and Government Accounting and Standards Board (GASB) mandate that an independent audit is conducted annually with the findings reported by the auditor directly to the BoE. The BoE ensures fiduciary responsibility with processes to ensure accountability in the management of debt and capital planning. The BoE approved an innovative solution regarding efficient transportation services resulting in the retirement of bus leases. A Long Range Plan (LRP) has been approved by the BoE. This plan includes planning criteria for new facilities, a tiered feeder system model, and an enrollment flashpoint diagram. The LRP provides the BoE and SC with a process for developing school facilities to a complete build out scenario of more than 20,000 students.

C3. MISSION AND GOALS

Mission Statement

PCSD's culture is guided by the tenants of its foundational elements – the Vision, Mission, and Values (VMV) (**Figure C3-1**).

Figure C3-1 PCSD's Vision, Mission, and Values.



Major Goals and Objectives

PCSD refers to strategic objectives as core measures as the measures are core to determining each strategic focus area (SFA) goal. The goals and objectives (**Figure C3-2**) reflect the top priorities of the District over the next five years and support the meeting of the strategic challenges of the District. The goals and objectives were developed and are refined during the plan phase of the strategic plan process. PCSD annually publishes the results of the core measures and any identified refinement in the plan phase of the CSIP cycle.

The CSIP process aligns strategic goals, objectives, and improvement actions to strategic challenges, advantages,

and core competencies. Strategic challenges and advantages emerge and are validated during the plan phase of the CSIP process. The AC validates and refines the strategic goals and objectives. The linkage between the strategic objectives and strategic challenges is tight. Strategic opportunities are aligned to the challenges to create innovation in programs and services and are addressed in the improvement actions created during the CSIP improvement process. PCSD's core competency, the continuous improvement of teaching and learning, is supported through the PDSA process. The CSIP revision process supports the identification of additional core competencies and strategic advantages each year.

Figure C3-2 Major Goals and Objectives, Strategic Challenges, and Actions.

Challenge	CSIP Goal/Objective	Action (completion date)
Goal 1 - Academics Action Plan Goal: Develop and enhance quality educational/instructional programs to improve overall and individual student academic performance.		
Teaching 21st Century skills, Increasing achievement	A-1: The percentage of students scoring proficient or advanced on the MAP/EOC assessments will annually increase. (This objective may change with the possibility of revised state assessments and/or targets).	Deploy QCI Classroom Model (2017), Align to Common Core (2016), Improvement (Data) Teams (ongoing)
Increasing subgroup performance	A-2: The percentage of students in identified state subgroups (African-American, Hispanic, Free and Reduced Lunch, ELL, and IEP students) scoring proficient or advanced in MAP/EOCs Communication Arts and Math will increase annually.	Initiate RtI Task Force (2014), Develop RtI System (2016)
Teaching 21st Century skills	A-3: High school students that meet or exceed college readiness benchmark scores on Explore, Plan, and ACT will increase annually.	Create College and Career Readiness Plan K-12 (2017)
Goal 2 - Business Action Plan Goal: PCSD will be recognized as a district that proactively and responsibly manages district growth, finances, and support services to improve student achievement.		
Community tax tolerance	B-1: The district will improve stakeholders' perception of management, governance, and fiscal responsibility based on an annual survey.	Conduct Long Range Planning (ongoing)
Changes in funding system	B-2: The district will maintain a fund balance between 18-22% on a 3-year rolling average.	Deploy systematic budgeting process (2016), Identify alternate revenue sources (ongoing)
Operating with increased efficiency	B-3: The district will annually improve internal stakeholders' perception of "Are We Making Progress" in the utilization of the Quality Continuous Improvement Framework (Baldrige) criteria.	Develop SPs for departments, schools, programs (2016)
Technology use and access	B-4: The district will annually improve access and stakeholder utilization of technology as measured by the ratio of devices to students and stakeholder perception from an annual stakeholder survey.	Pilot Bring Your Own Device (BYOD) (2015)
Goal 3 - Community-Students Action Plan Goal: PCSD will provide each student with a relevant education in a safe and caring environment.		
Teaching 21st Century skills	C1-1: Annually improve student perceptions of safe and caring environment as measured by an annual student survey.	Deploy Bully Prevention Plan (2017)
Increasing engagement	C1-2: Annually improve student perception of providing engaging and relevant educational and extra-curricular opportunities to meet their individual needs as measured by an annual student survey.	Develop systematic Counseling process (2016)



Challenge	CSIP Goal/Objective	Action (completion date)
Goal 4 - Community-Staff Action Plan Goal: PCSD will attract, develop, and retain a high quality staff.		
Engaging and developing talented staff	C2-1: The percentage of district certified staff stating they are satisfied working in the Platte County School District; respected; engaged; recognized for their work; and supported through professional development opportunities will increase annually as measured by the district annual survey.	Conduct Focus Groups (ongoing), Deploy Educator Performance Improvement Cycle (2014)
Engaging and developing talented staff	C2-2: The percentage of district classified staff stating they are satisfied working in the Platte County School District; respected; engaged; recognized for their work; and supported through professional development opportunities will increase annually as measured by the district annual survey.	Conduct Focus Groups (ongoing), Create targeted professional development offerings (2015)
Goal 5 - Community-Internal and External Stakeholders Action Plan Goal: PCSD will improve internal and external stakeholder communication, involvement, and partnership.		
Growing partnerships	C3-1: The Platte County School District will increase internal and external stakeholder perception in reference to district-wide communication as measured by an annual survey.	Deploy Comprehensive Communication Plan (ongoing)
Growing partnerships	C3-2: The Platte County School District will increase parent and community involvement and partnerships as measured by an annual survey.	Implement outreach services (2016)

Fiduciary and/or Budgetary Goals

Fiduciary and budgetary goals are outlined in PCSD's strategic plan under SFA B, with the goal: "PCSD will be recognized as a district that proactively and responsibly manages district growth, finances, and support services to improve student achievement."

C4. SIGNIFICANT BUDGET AND FINANCIAL ITEMS

Policies/Regulations that Govern the Budget Process

PCSD has adopted the policies detailed below to govern the budget process. Policies provide the regulatory framework for legal and ethical behavior in the area of budget and finance.

Board Policy DB - Annual Budget

One of the primary responsibilities of the Board of Education is to secure adequate funds to conduct a quality program of education in the school district. The annual school budget represents a written document presenting the Board's plan for allocation of the available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the District.

The planning and preparation of the budget is a continual process. It must involve a number of people who have knowledge of the educational needs of the community and who can provide accurate data in regard to the financial potential of the District. Members of the Board, citizens, students, and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The Superintendent will establish procedures that seek input from the appropriate people on budgetary needs and that consider the priorities established by the Board.

The Board designates the Superintendent to serve as the budget officer of the District. As budget officer, the Superintendent will direct the planning and preparation of the budget and will submit it to the Board for approval. The Superintendent will present to the Board a tentative budget proposal for the following year and will present the final budget proposal before the new fiscal year begins, as provided by law.

The Board may revise the items contained therein and will, at that meeting, adopt the portion of the budget dealing with the salary schedule and the needed tax rate for the District. Should the adopted budget require an increase in the tax levy above the authorized level that the Board may levy, the tax levy increase shall be presented to the voters for approval. The budget shall be appropriately adjusted if the voters fail to pass the tax



levy increase. The Board will conduct at least one public hearing regarding the proposed budget and taxation rate.

The annual budget document shall present a completed financial plan for the ensuing fiscal year and shall include at least the following statutory requirements:

- A budget message to include the following information: mission statement, philosophy, goals, calendar, enrollment, source of funds, estimated revenue & expenditures, per pupil costs, assessed valuation, fund balance & fiscal year summary, explanation of receipts, budget coding, and an actual report/three year review.
- Estimated revenues to be received from all sources for the fiscal year, with a comparative statement of actual or estimated revenues for the two years preceding, itemized by year, fund and source.
- Proposed expenditures for each department, office, and other classification for the fiscal year, with a comparative statement of actual or estimated expenditures for the two years preceding, itemized by year, fund, activity, and object.
- The amount required for the payment of interest, amortization, and redemption charges on the debt of the school district.
- A general budget summary.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the fiscal year. Upon the recommendation of the Superintendent, the Board will approve a system of internal accounting to ensure proper financial accounting of revenues and expenditures.

The adopted budget of the District serves as the control to direct and limit expenditures in the District. Overall responsibility for assuring control rests with the Superintendent, who will establish procedures for budget control and reporting throughout the District.

The total amounts that may be expended during the fiscal year for the operation of the District are set forth in the budget. The total budgeted expenditure for each program is the maximum amount that may be expended for that classification of expenditures during the school year unless a budget transfer is recommended by the Superintendent and is approved by the Board.

The Board will review the financial condition of the District monthly and shall require the Superintendent to prepare a monthly reconciliation statement. This statement will show the amount expended during the month, total (to date) for the fiscal year, receipts, and remaining balances in each fund. This statement will be used as a guide for projected purchasing and as a guide for budget transfers.

During the fiscal year, the Superintendent may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another, subject to limitations provided by state laws and approval by the Board.

All funds received by the school district shall be disbursed only for the purposes for which they are levied, collected, or received.

Board Policy DC - Taxing and Borrowing Authority/Limitations

The Board is responsible for levying ad valorem property taxes as necessary to operate the District in a manner that promotes achievement for all students. Taxes will be levied in accordance with law.

Increasing Taxing Authority. The Board is authorized to set an operating tax rate of \$2.75. The Board will seek voter approval to increase the tax rate ceiling, in accordance with law and as necessary to better serve the students of the District. The District may also seek voter approval to forgo all or part of the reduction of the operating levy due to Proposition C sales tax receipts, as allowed by law.

The Board may also seek voter approval to increase the bonded indebtedness of the District in accordance with law and as necessary to provide an appropriate learning environment for District students. The Board of Education has a bonded indebtedness limit of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.

Tax Rate Hearing Notice. PCSD will annually set the tax rate after first notifying the public and conducting at least one public hearing. Notice of the hearing will be given by publication in a newspaper of general circulation or by posting such notice in at least three public places within the District, in accordance with law. The District will publish or post the notice at least seven days prior to the hearing, and the notice will include the:

- Date, time, and place of the hearing.
- Assessed valuation by category of real, personal, and other tangible property in the District for the fiscal year for which the tax is to be levied and the preceding tax year.
- Amount of revenue required to be provided from the property tax as set forth in the adopted annual budget for each rate levied.
- Tax rates proposed to be set for the various purposes of taxation.
- Increase in tax revenue due to an increase in assessed value as a result of new construction and improvement.
- Increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.



Tax Rate Hearing. The Superintendent will provide the Board the same information included in the tax rate hearing notice prior to the tax rate hearing. The tax rate hearing will include an opportunity for citizens to speak before the Board. The Board will set the tax rate after the hearing.

The tax rate will be calculated to produce substantially the same revenues as required in the annual budget. The Board will have sole authority in determining what part of the total authorized rate shall be used to provide revenue for each of the funds. Before setting the rates for the teachers' and incidental funds, the Board will set the rate for the capital projects fund as necessary to meet the District's obligations.

Submitting the Tax Rate. Upon receiving notice from the clerk or other official of the county or counties in which the district is located, the district shall submit a non-binding projected tax levy by April 8 of each year.

The Board shall forward a tax rate to the county clerk of every county in which the district is located on or before September 1 of each year, except that districts located partially or wholly in St. Louis County or any county with a charter form of government will submit their tax rates not later than October 1. If the rate is less than one dollar, the rate will be calculated to the nearest one-tenth of a cent, and the district will round up a fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent. If the rate is in excess of one dollar, the estimate will be calculated to one/one-hundredths of a cent, and the district will round up a fraction greater than or equal to five/one-thousandths of one cent to the next higher one/one-hundredth of a cent.

Legal Compliance. If the District receives from the county clerk the state auditor's finding that the proposed rate does not comply with Missouri law, the Board will have 15 days from the date of receipt of the finding to accept or reject in writing the rate change certified by the state auditor and to submit all requested information to the state auditor. A copy of the Board's acceptance or rejection and any information submitted to the state auditor shall also be mailed to the county clerk.

Borrowing Authority. The Board may borrow money in anticipation of collection of taxes for the purpose of securing funds for school operations, including the debt service fund. Issuance of all tax and revenue anticipation notes requires approval of the majority of the members of the Board. The notes may be issued at any time in any year, and the aggregate outstanding principal amount of the notes issued in one year for any fund shall not exceed the amount of the Board's estimate of the year's

requirement for the fund. The notes shall be payable within 12 months from date of issuance.

Bonded Indebtedness. The Board may borrow money and issue bonds for:

- Purchasing schoolhouse sites and other land for school purposes.
- Erecting or furnishing schoolhouses or library buildings.
- Building additions to or repairing old buildings.
- Purchasing school buses and other transportation equipment.
- Paying off and discharging assessments made by counties, cities, towns and villages or other political subdivisions or public corporations of the state against the District.

Funds raised through the sale of bonds may be used only for the purposes set forth in the election that authorized the sale of bonds.

The following points of state law shall govern the Board's issuance of bonds:

- A four-sevenths vote is required before the issuance of bonds if the issue is submitted at a municipal election or at the general or primary election held in even-numbered years. At all other elections, a two-thirds vote is required.
- The Board of Education has a limit of bonded indebtedness of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.
- Bonds shall be issued in denominations of \$1,000 or in any multiples of \$1,000.
- The bonds, in whole or in part, shall not run for more than 20 years from the date they were issued.
- The revenues from taxes levied for the purpose of satisfying bonded indebtedness obligations, both principal and interest, shall be recorded in the debt service fund.

Board Policy DFA - Revenues from Investments/Use of Surplus Funds

The Board authorizes and appoints the Superintendent [or business officer or treasurer] to serve as investment officer of the school district to invest surplus school district monies which are determined as not being immediately needed for the operation of the District. The Superintendent shall follow procedures adopted by the Board in making investments and obtaining the best interest rates possible. Collateralized investments will comply with the requirements of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989.



Applicable Fund Types and Titles

The District uses four major funds to account for a multitude of financial transactions. All of the District's activities are reported in governmental funds which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. The funds are reported using an accounting method called "modified cash accounting." The modified cash basis of accounting records revenues when collected and expenses when paid, except for teachers' salaries. The fund names and their numeric codes used within district accounting reports are described below:

General Fund (Fund 1)

The purpose of this major fund group is to account for all transactions having to do with the operations of the school district's regular programs, except those required to be accounted for in another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits and instructional supplies and materials.

Special Revenue or Teachers Fund (Fund 2)

This fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries, health insurance benefits for teachers, and tuition payments to other districts.

Debt Service Fund (Fund 3)

This fund will include all accounts necessary to record transactions affecting the value of the unpaid principal of bond issues, value of cash on deposit in the fund, the value of any temporary investments, the amount of current interest, and principal requirements of long-term debt and paying agent fees. This fund is not classified as an operating fund.

Capital Projects Fund (Fund 4)

This fund is to be used to account for all facility acquisition, construction, lease purchase payments of principal and interest, and all other capital outlay expenditures with the exception of certain expenditures for classroom instructional capital outlay.

Fiduciary (Scholarship) Fund

This fund accounts for memorial gifts received from outside parties. The fund provides the awarding of scholarships to specified individuals in accordance with the terms of scholarship trust agreements entered into with the donors.

Classification and Explanation of Revenues and Expenditures

Revenues and expenditures are classified by account codes. Account code structures are defined by the state in the annual Missouri *Financial Accounting Manual*. The

budgetary system is organized by fund, function, object, operational unit, project, and program. Definitions are shown in **Figure C4-1**.

Figure C4-1 Budgetary System Definitions.

Budgetary System Definitions	
Term	Definition
Fund	An independent accounting entity with its own assets, liabilities, and fund balance.
Function	An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.
Object	A brief description of the item being purchased such as supplies, books, equipment repair, etc.
Operational Unit	The school or office that the expenditure serves.
Project	This is used to designate federal project expenditures.

A typical budget code number reflecting the above would be: 001-1251-6411-830-051, which is broken down in **Figure C4-2** below.

Figure C4-2 Typical Budget Code.

Typical Budget Code	
001	Indicates the item is to be charged to the general fund
1251	A function code indicating Supplemental Instruction
6411	An object code indicating expenditure on supplies/materials
830	An operational unit code indicating district special education
051	A project code indicating Title I

Disclosure Information

In accordance with Goal 2 of the CSIP, the District will maintain a fund balance between 18-22% on a 3-year rolling average.

C5. BASIS OF ACCOUNTING FOR FINANCIAL REPORTING

PCSD is a legal corporate body and a political subdivision of the State of Missouri. It was established under the statutes of the State of Missouri. The District operates



with a seven member Board of Education as described in RSMo Chapter 162. The accounting system accumulates financial information on a budgetary basis by fund. Regular updates are presented to the Board of Education summarizing activity by fund.

An independent certified public accounting firm statement is issued publicly with the annual statements and schedules of expenditures of federal awards. The annual audit must be approved by the Board of Education.

DESE requires the Annual Secretary of the Board Report (ASBR) to be completed at fiscal year-end and not later than August 15. The District is required by DESE to report significant statistical data through the comprehensive Core Data Collection System. This program has various collection cycles throughout the school year.

General Accounting Policies

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities and fund financial statements, government activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues and expenditures when they result from cash transactions. Salaries for teachers are recorded as expenditures paid in the fiscal year in which the obligations under the salary contracts are fulfilled by the teachers, even though a portion of such salaries are not paid until July and August of the following fiscal year. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Government-Wide Financial Statements

The government-wide financial statements are prepared using the total economic resources measurement focus. All assets and liabilities arising from cash transactions are included on the Statement of Net Assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this

measurement of focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach does not differ from the manner in which the governmental activities of the District-wide financial statements are prepared.

Pooled Cash and Temporary Investments

Cash resources of the individual funds are combined to form a pool of cash and temporary investments, which is managed by the Executive Director of Business Services. Investments of the pooled accounts consist primarily of certificates of deposit, commercial paper and money market funds, carried at cost. Interest income received is allocated to contributing funds based on cash and temporary investment balances. The investment pool is available for use by all funds except the Debt Service Fund (state law requires that all deposits of the Debt Service Fund be kept separate and apart from all other funds of the District).

Teachers' Salaries

Payroll checks for July and August 2014 written and held at June 30, 2014, in the amount of \$1,473,361 are included in the financial statements as expenditures paid in the month of June. This practice has been consistently followed in previous years.

Post-Employment Benefits

COBRA Benefits. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides healthcare benefits to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured on or before the first day of each month for the actual month covered. This program is offered for the duration of 18 to 36 months after the termination date. There is no associated cost to the District under this program.

Retiree Benefits. Professional and support staff members participate in the Public School Retirement System (PSRS) of the State of Missouri or in the Public Education Employee Retirement System (PEERS) as allowed by law. Retired employees participating in PSRS or PEERS, as well as their dependents, surviving spouse and children, are allowed to remain or become members in District health benefit programs. Certain requirements are outlined by the state government for this coverage. The premium is paid in full by the insured on or before the first day of each month for the actual month covered. There is no associated cost to the District under either program. The District prepares the initial COBRA or



retiree enrollment forms and the former employee makes the premium payment for the insurance carrier to the District. It is then remitted to the insurance company with the District's payment for active employees.

Compensated Absences

All employees will be reimbursed at half the current rate of substitute pay per day for each day of unused Annual Leave Day(s) (ALD) over and above the maximum accumulation of 120 days at the conclusion of any contract year in which this occurs. Continuous service and experience are valuable assets to our school district. Therefore, all employees with ten or more years of service in the District shall receive a Longevity Incentive Stipend provided they leave the District due to regular service retirement through PEERS. The stipend consists of the current daily substitute teacher pay times one-half of the employee's accumulated ALDs and may not exceed:

- 35 days for 10 to 19 years of District service
- 50 days for 20 to 24 years of District service
- 60 days for 25 to 29 years of District service
- 70 days for 30 or more years of District service

Employees with less than ten years vested in the District are not eligible for this benefit.

Effective July 1, 2014, the longevity stipend amount will be calculated by multiplying the employee's total number of years of service to the District, remaining ALD balance, a proration factor, and the daily rate of pay for a substitute teacher.

Certificated staff announcing their retirement prior to January 15 of the school year will be paid \$20 per day for accumulated days not reimbursed by the Longevity Incentive Stipend. The minimum stipend for early retirement announcement is \$500 and the maximum is \$1,500, to be paid after notification from the Missouri Public School Retirement System. Any staff with 120 accumulated ALDs at the time of retirement will receive the maximum (\$1,500) stipend.

Administrators announcing their retirement prior to October 1 of the school year will be paid \$20 per day for accumulated days not reimbursed by the Longevity Incentive Stipend. The minimum stipend for early retirement announcement is \$500 and the maximum is \$1,500, to be paid after notification from the Missouri Public School Retirement System. Any staff with 120 accumulated ALDs at the time of retirement will receive the maximum (\$1,500) stipend.

Effective July 1, 2014, certificated staff submitting their notice to retire in writing to the Board prior to January 15 of the school year shall receive a one-time retirement

incentive of \$1,500. The employee must be retiring and payment will be made after notification from the PSRS. Administrators submitting their notice to retire in writing to the Board prior to October 1 of the school year, shall be paid a one-time retirement incentive of \$1,500. The employee must be retiring and payment will be made after notification from PSRS.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and payable by December 31. Platte County and Clay County collect the property tax and remit it to the District. The District also receives sales tax collected by the state and remitted based on weighted average daily attendance. The District is required to reduce its property tax levy by one-half the amount of sales tax estimated to be received in the subsequent calendar year.

Long Term Debt

Article VI, Section 26(b) of the Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities).

Refunded Debt

Proceeds from the following General Obligation Refunding Bonds were used for the refunding and refinancing of the following General Obligation Bonds.

- Issue 2005 Refunded Issue 1995
- Issue 2006 Refunded Issue 2004
- Issue 2008 Refunded Issue 1998
- Issue 2009 Refunded Issue 1999
- Issue 2010 Refunded Issue 2001
- Issue 2012 Refunded Issue 2004
- Issue 2014 Refunded Issue 2004

As a result of the advanced refunding, the trust assets are shown as restricted in the District's financial statements.

Operating Leases

On June 3, 2011, the District entered into a 48-month lease agreement for copy machines. The lease requires monthly lease payments of \$8,199. This lease expires June 2015.

As of June 30, 2012, the District renewed an earlier agreement to lease 10.02 acres for an annual lease payment calculated at \$31,500, due September 1. This lease is for 20 years, or unless terminated by the District or by the provision of the agreement.

The future required minimum lease payments on the above leases are as follows (assuming non-cancellation):



Figure C5-1 Operating Leases Minimum Payments.

Operating Leases Minimum Payments			
Year Ending June 30	Copiers	Land	Total
2014	\$98,388	\$31,500	\$129,888
2015	-	\$31,500	\$31,500
2016	-	\$31,500	\$31,500
2017	-	\$31,500	\$31,500
2018	-	\$31,500	\$31,500
2019-23	-	\$157,500	\$157,500
2024-28	-	\$157,500	\$157,500
2029-31	-	\$94,500	\$94,500
Total	\$98,388	\$567,000	\$665,388

Retirement Plans

The District contributes to PSRS, a cost-sharing multiple-employer defined benefit pension plan. PSRS provides retirement and disability benefits to full-time (and certain part-time) certificated employees and death benefits to members' beneficiaries. Positions covered by the Public School Retirement System of Missouri are not covered by Social Security. PSRS benefit provisions are set forth in Chapter 169.010-141 of the Missouri Revised Statutes. The statutes assign responsibility for the administration of the system to a seven member Board of Trustees. PSRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: The Public School Retirement System of Missouri, P.O. Box 268, Jefferson City, Missouri, 65102, or by calling 1-800-392-6848.

PSRS members are required to contribute 14.5% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The District's contributions to PSRS for the year ended June 30, 2014 were \$2,829,775 - equal to the required contributions. The District also contributes to PSRS under the Section 218 Agreement, a cost-sharing multiple-employer defined benefit pension plan. S-PSRS provides retirement and disability benefits to full-time (and certain part-time) certificated employees and death benefits to members' beneficiaries. Positions covered by the Section 218 Public School Retirement System of Missouri are partially covered by Social Security.

S-PSRS members are required to contribute 9.67% of their annual covered salary and the District is required

to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the S-PSRS Board of Trustees. The District's contributions to S-PSRS for the year ended June 30, 2014 were \$39,898 - equal to the required contributions.

The District also contributes to PEERS, a cost-sharing multiple-employer defined benefit pension plan. PEERS provides retirement and disability benefits to employees of the District who work 20 or more hours per week and who do not contribute to PSRS. Positions covered by PEERS are also covered by Social Security. Benefit provisions are set forth in Chapter 169.600-715 of the Missouri Revised Statutes. The statutes assign responsibility for the administration of the system to the Board of Trustees of PSRS. PEERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: The Public Education Employee Retirement System of Missouri, P.O. Box 268, Jefferson City, Missouri, 65102, or by calling 1-800-392-6848.

PEERS members are required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the Board of Trustees. The District's contributions to PEERS for the year ended June 30, 2014 were \$346,820 - equal to the required contributions.

Deferred Compensation Plans

Upon proper notification, the District will make payroll deductions to enable employees to participate in an approved tax sheltered annuity program as provided under the provisions of the Internal Revenue Code.

Employee Insurance Benefits

The District utilizes Blue Cross Blue Shield of Kansas City for health and dental benefits, Lincoln National for group life, Vision Service Plan for vision care benefits, AFLAC for short-term disability, accident, critical care, and cancer policies and First Trust of Mid-America for the District's cafeteria plan. The participating employee receives a board paid benefit for health insurance only. All other coverage is employee paid.

District Insurance Program

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The District maintains commercial insurance to protect itself from such risks.



C6. BUDGET DEVELOPMENT PROCESS

Process

The 2014-15 budget was developed over a ten-month period with input from various stakeholders through a variety of mediums. Building and program needs are assessed at the site level and final allocations are determined with this information. Ultimately, building principals and program directors are provided with an allocation which takes into account stakeholder input, enrollment projections, CSIP initiatives, Board of Education goals, and preliminary revenue projections.

Throughout the year, the budget is analyzed for discrepancies such as overspending and miscoding. Unbudgeted and/or unexpected capital improvements and maintenance needs are also considered at this time.

The overall budget is primarily driven by staff salaries and benefits, which account for approximately 80% of the operating expenditures of the District. Staff salaries and benefits are determined by a combination of the following factors:

- Revenue Projections
- Department of Elementary and Secondary Education Class Size Standards (MSIP)
- Enrollment Projections

Capital budgeting takes place throughout the school year in accordance with a five-year facilities maintenance plan. Enrollment increases and revenue projections necessitate a process by which existing resources are accounted for then a need is established. The five-year facilities maintenance plan is reviewed annually.

Budget Adoption, Implementation, and Evaluation

Although the Board of Education is updated throughout the year regarding revenue projections and legislation, the preliminary budget of the District for the next fiscal year is presented at Board of Education meetings in May and June.

The preliminary budget is approved by a majority of the Board of Education during the regularly scheduled June board meeting. Once approved, the budget can be implemented. Administrators are responsible for specific line item balances. Administrators are able to monitor their line items by accessing the District's financial software, Student Information Systems Financial (SISFIN).

The Board of Education is provided with a copy of the budget monthly which includes the following information: year to date, month to date, encumbrance, balance, projected balance, and percentage of adopted budget.

Timeline/Calendar

Figure C6-1 shows the timeline for developing the budget.

Figure C6-1 Budget Development Timeline.

Budget Development Timeline	
Date/Range	Budget Development Activity
September 2013 - December 2013	Budget is analyzed to determine adequacy, assess discrepancies, and project needs by the superintendent, cabinet, and budgetary staff.
January 2014 - March 2014	Administrators review building and program needs for maintaining specific areas of operation. Input is solicited from faculty members, either directly or through a representative unit.
March 2014	Current year budget is analyzed for discrepancies by superintendent, cabinet, and budgetary staff.
April 2014	Building and program budgets are communicated to administrators.
May 2014	Preliminary expenditure budget is provided to the Board of Education.
June 2014	Preliminary expenditure/revenue budget is presented to the Board of Education for approval.
June 2014	Present budget amendments to the Board of Education for approval.
July 2014	Salaries and benefits recommendation to the Board of Education for approval.
August 2014	Board of Education approves tax rate for the 2014-2015 school year at a public tax rate hearing.

Administration and Management Process

Communication is key in the administration and management of a school district budget. Events in a school district can be unpredictable and carry serious budget implications. While every effort is made to forecast revenue and expenditures, there are times when a particular line item will need to be altered to accommodate for unexpected events. In such cases, an analysis of expenditures by fund can provide a perspective on the impact of one event that is isolated to one particular line item. Often, an adjustment to another line item within that fund can cover the cost of the unexpected event. The administrator is required to seek approval from the Superintendent to exceed the adopted budget in a particular line item.



Budget amendments are identified throughout the year and compiled for the Board of Education to approve at the end of the fiscal year.

C7. OTHER SUSTAINING LOCAL REVENUE SOURCES

The District has a vocational technical school, Northland Career Center (NCC), which is a resource to surrounding school districts. For this resource, sending school districts compensate the District's vocational technical school through a fee payment structure. In addition, the District provides additional learning opportunities for students outside the school district through e-learning courses. As a result, the District is paid e-learning tuition payments from these outside students. **Figure C7-1** includes fees received as payments from other districts. Included in this total are payments to NCC from surrounding school districts, e-learning tuition from other districts and NCC Perkins Cost of Instruction, which is only shown for federal transparency requirements.

Figure C7-1 Payments from Other Districts.

Payments from Other Districts	
Year	Payment
2012 - 2013 Actual	\$1,005,015
2013 - 2014 Actual	\$584,953
2014 - 2015 Projected	\$1,174,000



D. FINANCIAL SECTION

D1. LEVEL ONE – SUMMARY OF ALL FUNDS

Revenues by Source

Figure D1-1 below shows revenues by source.

Figure D1-1 Revenues by Source.

Revenues by Source								
Source - 001, 002, 003 & 004	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
5100 - Local	\$25,445,367	\$27,090,255	\$26,107,405	\$26,558,223	\$26,449,707	\$27,842,503	\$28,631,969	\$29,569,390
5200 - County	\$1,109,054	\$1,226,442	\$1,375,094	\$1,387,801	\$1,365,000	\$1,526,389	\$1,627,662	\$1,728,935
5300 - State	\$9,260,090	\$11,799,461	\$12,419,649	\$14,132,999	\$14,642,665	\$15,134,282	\$15,719,112	\$16,306,848
5400 - Federal	\$3,065,216	\$2,174,733	\$2,009,848	\$1,879,337	\$2,079,620	\$2,236,069	\$2,412,159	\$2,597,847
5600 - Bonds	\$5,325	\$-	\$9,702,384	\$4,336,475	\$-	\$-	\$-	\$-
5800 - Tuition/Other	\$1,313,255	\$1,001,965	\$1,006,095	\$1,143,844	\$1,174,000	\$1,012,763	\$973,602	\$934,442
Total	\$40,198,308	\$43,292,856	\$52,620,476	\$49,438,678	\$45,710,992	\$47,752,006	\$49,364,504	\$51,137,462

Expenditures by Object

Figure D1-2 below shows expenditures by object.

Figure D1-2 Expenditures by Object.

Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6111	Certified Teacher - Reg Salaries	\$16,164,929	\$16,814,066	\$17,413,042	\$17,975,340	\$19,134,325	\$19,784,666	\$20,315,233	\$20,926,327
6112	Salaries - 1/2 Time	\$92,342	\$55,649	\$81,586	\$84,090	\$278	\$89,211	\$91,887	\$94,644
6113	NCC & PDC Mentor Salaries	\$192,547	\$219,565	\$217,450	\$187,649	\$181,776	\$187,229	\$192,846	\$198,632
6121	Salaries, Non-Contract (Subs)	\$220,163	\$306,150	\$293,263	\$327,594	\$-	\$349,925	\$375,665	\$401,960
6151	Classified Salaries - Regular	\$4,180,677	\$4,321,943	\$4,441,813	\$5,005,257	\$5,002,174	\$5,152,250	\$5,306,817	\$5,466,022
6152	Salaries, Maintenance	\$-	\$44,830	\$35,711	\$26,571	\$-	\$22,534	\$15,837	\$9,140



Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6161	Classified Salaries - Part-time	\$35,799	\$51,371	\$44,038	\$44,338	\$-	\$47,039	\$48,450	\$49,904
6211	Teacher Retirement	\$2,470,588	\$2,691,958	\$2,776,238	\$2,869,673	\$2,998,793	\$3,088,769	\$3,181,432	\$3,276,874
6221	Non Teacher Retirement	\$289,511	\$305,790	\$315,253	\$346,820	\$348,926	\$359,395	\$370,176	\$381,282
6231	Social Security	\$273,119	\$285,302	\$292,720	\$324,382	\$335,313	\$343,177	\$366,763	\$390,852
6232	Medicare	\$278,296	\$293,403	\$307,357	\$323,644	\$342,870	\$351,720	\$365,641	\$378,041
6241	Group Health/Dental/Life Insurance	\$1,897,249	\$2,226,570	\$1,791,237	\$2,096,662	\$2,158,980	\$2,223,749	\$2,290,462	\$2,359,176
6261	Workers Compensation	\$103,228	\$107,056	\$109,490	\$107,271	\$106,228	\$105,505	\$104,513	\$103,521
6271	Unemployment Compensation	\$8,789	\$9,784	\$5,349	\$800	\$9,540	\$6,989	\$7,129	\$7,271
6311	Tuition, Area Vocational School	\$470,860	\$521,134	\$478,585	\$424,919	\$451,250	\$358,163	\$325,044	\$291,925
6312	Instructional Pgm Improvement Svcs	\$6,435	\$4,881	\$-	\$-	\$3,000	\$921	\$866	\$811
6313	Pupil Services	\$23,405	\$25,949	\$47,425	\$44,231	\$1,500	\$39,015	\$42,321	\$45,627
6314	Staff Services	\$-	\$-	\$-	\$3,291	\$-	\$-	\$-	\$-
6315	Audit Services	\$12,373	\$619	\$13,602	\$13,970	\$14,000	\$12,135	\$12,688	\$13,240
6316	Data Processing Services	\$203,552	\$211,535	\$311,555	\$279,196	\$283,186	\$288,850	\$294,627	\$300,519
6317	Legal Services	\$57,232	\$54,607	\$27,115	\$36,915	\$60,000	\$61,200	\$62,424	\$63,672
6318	School Election	\$-	\$4,709	\$-	\$6,508	\$15,000	\$15,000	\$15,000	\$15,000
6319	Building Appraisal	\$54,928	\$78,905	\$16,454	\$13,197	\$27,000	\$25,990	\$23,930	\$21,870
6332	Repairs & Maintenance	\$100,226	\$113,999	\$143,631	\$138,689	\$115,000	\$122,311	\$124,757	\$127,252
6333	Building Rental	\$10,519	\$1,768	\$18,932	\$10,766	\$15,000	\$16,676	\$19,318	\$21,960
6334	Equipment Rental	\$149,708	\$133,075	\$118,242	\$110,637	\$116,924	\$125,717	\$128,231	\$130,796
6335	Water and Sewer	\$69,242	\$83,156	\$80,384	\$71,166	\$77,500	\$82,227	\$85,272	\$88,317
6336	Trash Hauling	\$44,642	\$47,523	\$49,463	\$68,705	\$47,000	\$47,940	\$48,899	\$49,877
6339	Other Property Services	\$29,296	\$30,624	\$32,592	\$25,967	\$52,500	\$29,081	\$29,012	\$28,943
6341	Contracted Transportation	\$28,007	\$41,257	\$21,210	\$14,515	\$10,000	\$26,177	\$28,432	\$30,688
6343	Travel	\$212,243	\$193,975	\$234,488	\$213,082	\$248,408	\$248,109	\$267,616	\$287,706
6344	Travel & Other	\$3,223	\$5,717	\$1,481	\$1,645	\$3,225	\$3,200	\$3,677	\$4,154



Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6351	Property Insurance	\$146,793	\$166,589	\$161,405	\$269,798	\$212,000	\$257,094	\$283,473	\$313,855
6361	Communication	\$181,258	\$193,026	\$239,390	\$177,963	\$211,500	\$216,374	\$220,701	\$225,115
6362	Advertising	\$18,301	\$12,262	\$16,374	\$14,796	\$32,900	\$33,569	\$34,240	\$34,925
6363	Printing & Binding	\$12,503	\$16,542	\$15,684	\$16,031	\$30,000	\$30,600	\$31,212	\$31,836
6371	Dues & Memberships	\$29,248	\$30,224	\$31,835	\$26,352	\$38,900	\$39,689	\$40,483	\$41,293
6391	Other Purchased Services	\$1,739,646	\$1,847,866	\$1,752,572	\$1,874,938	\$1,954,750	\$1,856,603	\$2,033,775	\$2,074,450
6397	Wilson Ground Lease	\$-	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500
6398	Other Expenses - PY Adjustments	\$4,542	\$2,117	\$1,694	\$994	\$3,200	\$96	\$100	\$104
6411	Student Activity Accounts/Supp & Mat	\$1,319,518	\$1,473,414	\$1,592,943	\$1,453,236	\$1,697,557	\$1,732,163	\$1,766,806	\$1,802,142
6412	Supplies & Materials	\$10,395	\$31,808	\$33,845	\$36,396	\$37,500	\$38,107	\$40,187	\$42,266
6413	Supplies & Materials- Transportation	\$-	\$-	\$-	\$4,755	\$5,000	\$3,804	\$4,755	\$5,706
6414	Bus Video Equipment	\$-	\$-	\$235	\$240	\$2,000	\$310	\$381	\$452
6415	Supplies & Materials- Maintenance	\$70,632	\$94,272	\$69,975	\$78,928	\$81,000	\$88,877	\$94,075	\$99,273
6416	District Vehicle Repairs	\$-	\$-	\$-	\$-	\$2,000	\$-	\$-	\$-
6417	Non-Bus Repair/Lic	\$-	\$-	\$881	\$199	\$2,000	\$600	\$728	\$855
6418	Transportation Tires/Installation & Services	\$-	\$-	\$3,224	\$17,673	\$10,000	\$15,750	\$19,607	\$23,464
6431	Textbooks	\$314,654	\$377,507	\$81,616	\$155,880	\$125,000	\$125,000	\$125,000	\$125,000
6441	Library Books	\$43,206	\$42,961	\$42,366	\$43,039	\$24,750	\$43,130	\$43,275	\$43,421
6442	Library Barry Supplies/ Materials	\$5,905	\$5,860	\$5,698	\$5,966	\$9,000	\$5,870	\$5,876	\$5,882
6443	Library Rising Star Sup/Mat	\$4,399	\$4,348	\$4,397	\$4,385	\$3,400	\$4,432	\$4,456	\$4,481
6444	Library Paxton Supplies/ Materials	\$5,859	\$6,020	\$6,615	\$6,050	\$5,750	\$6,426	\$6,542	\$6,658
6445	Library Siegrist Supplies/ Materials	\$7,966	\$6,836	\$7,999	\$7,995	\$8,400	\$7,805	\$7,827	\$7,849



Expenditures by Object									
Object	Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6446	Library PCMS Supplies/ Materials	\$10,414	\$10,370	\$9,422	\$10,472	\$9,000	\$10,072	\$10,043	\$10,013
6451	Resource Materials - Periodicals	\$5,540	\$5,790	\$5,732	\$2,859	\$715	\$3,440	\$2,872	\$2,304
6452	Library Barry Periodicals	\$1,647	\$1,644	\$1,641	\$785	\$-	\$973	\$810	\$647
6453	Library Rising Star Periodicals	\$1,235	\$1,148	\$1,320	\$652	\$600	\$797	\$691	\$584
6454	Library Paxton Periodicals	\$1,293	\$1,419	\$1,290	\$714	\$-	\$780	\$627	\$474
6455	Library Siegrist Periodicals	\$1,313	\$1,322	\$1,276	\$716	\$780	\$817	\$693	\$570
6456	Library PCMS Periodicals	\$1,870	\$1,828	\$1,609	\$935	\$-	\$992	\$784	\$575
6481	Electric	\$872,527	\$801,678	\$809,498	\$881,147	\$805,000	\$867,713	\$880,121	\$892,530
6482	Natural Gas	\$108,356	\$61,432	\$82,899	\$123,157	\$90,000	\$82,423	\$75,008	\$67,592
6486	Bus Gasoline	\$294,137	\$275,387	\$277,154	\$272,336	\$227,500	\$299,025	\$310,252	\$325,538
6521	Building-Upkeep & Maintenance	\$694,697	\$721,666	\$799,201	\$1,456,754	\$1,200,000	\$1,125,000	\$1,215,000	\$1,235,000
6531	Buildings, Related Services	\$50,846	\$61,488	\$32,405	\$1,460	\$5,000	\$20,619	\$17,085	\$13,544
6541	Equipment & Furniture	\$549,319	\$690,069	\$1,161,485	\$562,571	\$1,211,913	\$1,090,989	\$1,037,925	\$1,059,435
6552	Pupil Transportation Vehicles	\$311,407	\$233,529	\$352,474	\$184,482	\$170,000	\$182,078	\$176,890	\$256,890
6553	ARRA Bus	\$11,053	\$11,053	\$11,053	\$-	\$-	\$-	\$-	\$-
6611	Retirement of Bonds	\$9,514,965	\$1,850,000	\$1,950,000	\$26,100,000	\$2,725,000	\$3,225,000	\$3,250,000	\$3,715,000
6614	DNR Energy Loan Principal	\$-	\$-	\$10,089	\$20,177	\$28,848	\$28,858	\$29,077	\$29,301
6621	Interest on Bonds	\$3,327,060	\$2,794,963	\$2,746,388	\$2,694,738	\$2,160,604	\$2,085,338	\$1,989,900	\$1,877,400
6622	Interest - Short Term Loans	\$646,089	\$399,600	\$497,139	\$593,600	\$-	\$-	\$-	\$-
6623	Interest on Lease Purchase	\$219,123	\$201,806	\$187,154	\$173,679	\$162,330	\$152,880	\$142,260	\$130,635
6624	DNR Energy Loan Interest	\$-	\$-	\$-	\$-	\$1,497	\$1,487	\$1,268	\$1,044
6631	Paying Agent's Fee, Bond	\$8,555	\$9,129	\$126,245	\$76,259	\$7,500	\$7,500	\$7,500	\$7,500
Total		48,229,400	41,765,340	42,885,426	68,582,097	45,494,090	47,339,451	48,488,770	50,113,105



D2. LEVEL TWO – SUMMARY OF OPERATING FUNDS

Revenues by Source

Figure D2-1 below shows operating funds revenues by source.

Figure D2-1 Operating Funds Revenues by Source.

Operating Funds Revenues by Source								
Source - 001, 002, 003 & 004	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
5100 - Local	\$20,483,989	\$21,815,342	\$20,812,804	\$21,171,079	\$21,685,015	\$22,236,277	\$22,855,496	\$23,620,043
5200 - County	\$936,474	\$1,017,189	\$1,169,962	\$1,161,355	\$1,145,000	\$1,277,307	\$1,359,653	\$1,441,998
5300 - State	\$9,145,086	\$10,790,853	\$12,014,797	\$13,966,459	\$13,685,665	\$14,660,961	\$15,209,777	\$15,761,500
5400 - Federal	\$2,957,842	\$2,162,273	\$2,009,848	\$1,879,337	\$2,079,620	\$2,234,577	\$2,411,667	\$2,597,847
5600 - Bonds	\$5,325	\$-	\$2,384	\$475	\$-	\$-	\$-	\$-
5800 - Area Fees/Other	\$1,313,255	\$1,001,965	\$1,006,095	\$1,143,844	\$1,174,000	\$1,012,763	\$973,602	\$934,442
Total Revenue	\$34,841,971	\$36,787,622	\$37,015,890	\$39,322,549	\$39,769,300	\$41,421,885	\$42,810,195	\$44,355,829

Expenditures by Function

Figure D2-2 below shows operating expenditures by function.

Figure D2-2 Operating Expenditures by Function.

Operating Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1111	Rising Star Elementary	\$690,479	\$710,529	\$734,849	\$682,036	\$649,075	\$668,547	\$688,604	\$709,262
1112	Pathfinder Elementary	\$1,072,600	\$1,175,671	\$1,199,692	\$1,316,311	\$1,407,321	\$1,449,541	\$1,553,027	\$1,582,576
1113	Paxton Elementary	\$1,274,870	\$1,346,779	\$1,284,229	\$1,325,089	\$1,372,671	\$1,413,851	\$1,456,267	\$1,499,955
1115	Siegrist Elementary	\$1,894,594	\$2,078,017	\$2,145,224	\$2,082,198	\$2,061,122	\$2,122,956	\$2,186,644	\$2,252,244
1122	Title II A	\$65,636	\$49,996	\$46,589	\$64,007	\$56,465	\$58,159	\$59,904	\$61,701
1131	Platte City Middle School	\$2,012,213	\$2,111,085	\$2,283,862	\$2,363,050	\$2,463,882	\$2,577,798	\$2,655,133	\$2,734,787



Operating Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1132	Middle School Athletics	\$62,296	\$65,872	\$63,814	\$81,538	\$82,741	\$85,223	\$87,780	\$90,413
1135	Barry School	\$1,935,437	\$2,042,711	\$1,959,926	\$2,105,847	\$2,266,319	\$2,334,308	\$2,438,526	\$2,511,682
1151	Platte Co High School	\$3,836,801	\$4,006,671	\$4,387,024	\$4,474,304	\$4,610,064	\$4,808,366	\$4,952,617	\$5,101,195
1152	A+ Grant	\$62,517	\$65,615	\$65,452	\$67,768	\$70,411	\$70,767	\$72,886	\$75,041
1153	School Improvement	\$17,511	\$640	\$-	\$-	\$-	\$-	\$-	\$-
1191	Summer School	\$167,980	\$175,915	\$146,625	\$275,406	\$244,490	\$231,384	\$238,374	\$245,560
1211	Gifted Program	\$145,264	\$144,502	\$149,533	\$166,411	\$174,780	\$176,684	\$182,330	\$187,731
1221	Special Education	\$1,966,167	\$2,105,726	\$2,074,250	\$2,061,453	\$2,075,433	\$2,174,966	\$2,362,454	\$2,488,192
1224	Proportionate Share Services	\$4,449	\$-	\$-	\$-	\$7,000	\$10,000	\$10,000	\$10,000
1225	Special Education Director	\$100,684	\$102,284	\$115,227	\$112,636	\$97,719	\$95,651	\$103,670	\$106,780
1237	Deaf Interpreter	\$81,444	\$88,298	\$127,419	\$137,838	\$140,920	\$152,270	\$169,635	\$187,903
1251	Title I ESEA	\$536,708	\$550,945	\$274,449	\$487,645	\$847,031	\$879,906	\$908,247	\$937,368
1265	ARRA ECSE	\$9,974	\$1,109	\$-	\$-	\$-	\$-	\$-	\$-
1271	Title 3 ESL (Bilingual)	\$97,052	\$181,084	\$188,292	\$215,239	\$233,387	\$229,911	\$236,748	\$243,791
1272	Title III Immigration	\$-	\$1,011	\$8,851	\$2,757	\$-	\$-	\$-	\$-
1281	Early Childhood Special Education	\$449,365	\$422,294	\$510,073	\$462,275	\$458,012	\$471,752	\$485,905	\$500,482
1291	Extended School Year	\$9,759	\$24,576	\$26,106	\$53,803	\$710	\$53,004	\$64,561	\$71,146
1295	Other Special Education	\$11,558	\$-	\$-	\$-	\$5,000	\$-	\$-	\$-
1301	Vocational Instruction Teacher Sal	\$59,799	\$62,156	\$63,585	\$65,602	\$66,350	\$68,341	\$70,391	\$72,502
1311	NCC Operational Services	\$1,983,491	\$1,791,839	\$1,760,677	\$1,776,147	\$1,978,548	\$2,037,905	\$2,099,042	\$2,162,013
1321	NCC At Risk	\$45,287	\$55,786	\$57,338	\$52,006	\$47,949	\$49,284	\$50,763	\$52,286



Operating Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1325	TCTW Teacher Salaries	\$-	\$-	\$-	\$12,490	\$25,000	\$25,750	\$26,523	\$27,318
1331	ECC Tea Salaries	\$1,950	\$14,826	\$13,164	\$14,806	\$16,500	\$16,995	\$17,505	\$18,030
1341	NCC New Traditions	\$84,963	\$84,849	\$85,024	\$84,590	\$89,466	\$93,640	\$96,534	\$99,473
1346	NCC Program Improvement	\$140,273	\$149,692	\$154,063	\$150,471	\$149,543	\$165,667	\$173,151	\$180,738
1347	Post Secondary Perkins Dues	\$3,852	\$3,679	\$2,885	\$2,389	\$2,500	\$2,716	\$2,841	\$3,267
1351	NCC Handicapped Program	\$228,305	\$229,515	\$164,228	\$142,461	\$144,033	\$149,497	\$151,035	\$158,822
1371	NCC Enhancement/PLTW	\$12,273	\$16,037	\$12,949	\$21,364	\$60,000	\$60,000	\$60,000	\$60,000
1411	Student Activities	\$599,528	\$746,851	\$828,906	\$686,491	\$767,800	\$700,000	\$800,000	\$840,000
1611	NCC Adult Education	\$328,755	\$363,283	\$337,760	\$334,364	\$345,657	\$356,027	\$366,708	\$377,708
1911	Tuition Outside of State	\$26,313	\$26,214	\$33,594	\$38,618	\$52,000	\$51,794	\$45,992	\$50,189
1931	Tuition State - Severely Handicap	\$44,892	\$69,324	\$58,163	\$38,013	\$41,000	\$43,541	\$47,307	\$46,074
1942	Supplemental Education Services	\$29,383	\$49,330	\$-	\$-	\$-	\$-	\$-	\$-
2100	Non Instructional Support Services	\$-	\$15,557	\$2,700	\$-	\$2,000	\$-	\$-	\$-
2101	Non Instr Support Purchased Services	\$-	\$-	\$-	\$-	\$2,000	\$-	\$-	\$-
2110	Title IID	\$317	\$-	\$-	\$-	\$-	\$-	\$-	\$-
2113	Social Worker	\$178,751	\$183,695	\$223,454	\$229,599	\$282,964	\$291,453	\$300,197	\$309,202
2121	Guidance	\$625,275	\$702,734	\$750,768	\$763,972	\$793,963	\$814,165	\$838,501	\$863,570
2131	Health Services	\$242,270	\$262,313	\$258,730	\$272,323	\$287,819	\$296,454	\$305,347	\$314,508
2142	Psychological Examiner	\$156,976	\$160,223	\$197,694	\$212,937	\$302,176	\$306,523	\$315,033	\$325,317
2152	Speech	\$260,277	\$263,167	\$276,178	\$272,476	\$336,305	\$349,129	\$358,621	\$369,927



Operating Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
2191	Occupational Therapy	\$30,987	\$47,822	\$31,814	\$34,540	\$163,631	\$180,043	\$190,390	\$200,855
2211	District Tutoring	\$14,273	\$33,415	\$10,969	\$15,835	\$-	\$16,799	\$17,303	\$17,822
2212	State Collab Wk Initiative Grant	\$251,112	\$358,144	\$405,486	\$487,889	\$411,873	\$513,418	\$360,313	\$384,308
2214	Professional Development	\$183,287	\$234,280	\$241,438	\$264,269	\$110,380	\$289,633	\$296,312	\$302,991
2215	At Risk/Goals 2000	\$2,497	\$1,791	\$1,731	\$530	\$2,300	\$-	\$-	\$-
2216	Instructional Leadership	\$5,852	\$12,476	\$32,429	\$27,555	\$-	\$37,312	\$44,053	\$50,793
2219	Title IV	\$-	\$296	\$-	\$-	\$-	\$-	\$-	\$-
2221	Library Services	\$674,333	\$729,270	\$745,638	\$760,122	\$737,678	\$759,808	\$782,604	\$806,081
2311	Board of Education Services	\$133,392	\$113,872	\$84,682	\$94,550	\$143,186	\$147,482	\$151,906	\$156,463
2321	Executive Administration Services	\$609,972	\$729,470	\$789,171	\$907,636	\$946,529	\$974,925	\$1,004,173	\$1,034,298
2322	Public Relations	\$100,355	\$90,333	\$106,297	\$139,555	\$127,624	\$131,453	\$135,396	\$139,458
2411	Principal Services	\$1,749,637	\$1,859,928	\$1,825,932	\$2,091,740	\$2,232,725	\$2,299,707	\$2,368,698	\$2,439,759
2521	Accounting	\$168,028	\$152,200	\$173,243	\$222,981	\$175,112	\$215,365	\$222,856	\$229,542
2541	Operation and Maintenance of Plant	\$3,244,059	\$3,334,050	\$3,300,292	\$3,625,164	\$3,499,787	\$3,604,781	\$3,512,513	\$3,478,984
2546	Safety and Security	\$48,502	\$51,761	\$71,120	\$107,012	\$108,289	\$111,538	\$114,884	\$118,330
2552	Non-Disabled Pupil Transportation	\$1,385,058	\$1,429,395	\$1,466,820	\$1,522,645	\$1,484,666	\$1,514,580	\$1,595,082	\$1,622,335
2553	Contracted Stdnts w/ Disabil Trans	\$26,612	\$37,159	\$26,576	\$45,753	\$50,000	\$53,601	\$62,641	\$71,680
2554	District Op Stdnts w/ Disabil Trans	\$174,864	\$179,157	\$194,838	\$175,036	\$156,778	\$161,481	\$186,925	\$192,533
2559	ECSE Transportation	\$128,966	\$108,880	\$85,538	\$67,472	\$25,740	\$70,150	\$72,255	\$74,422
2561	Food Services	\$1,289,100	\$1,367,512	\$1,307,981	\$1,385,173	\$1,272,288	\$1,310,457	\$1,349,770	\$1,390,263



Operating Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
2620	Evaluation Services	\$8,478	\$-	\$-	\$-	\$-	\$-	\$-	\$-
2661	Technology	\$646,266	\$682,369	\$779,571	\$803,586	\$842,089	\$867,352	\$893,372	\$920,173
2911	Other Supporting Services	\$-	\$64,619	\$15,821	\$-	\$-	\$-	\$-	\$-
3000	Adventure Club	\$281,339	\$244,539	\$10,510	\$-	\$-	\$-	\$-	\$-
3511	Parents as Teachers	\$71,601	\$73,449	\$73,592	\$73,915	\$82,746	\$85,228	\$87,785	\$90,419
3512	Preschool	\$109,429	\$121,953	\$123,148	\$125,193	\$95,151	\$98,006	\$100,946	\$103,974
3901	Parental Involvement	\$-	\$-	\$2,313	\$-	\$3,200	\$1,157	\$1,388	\$1,619
Total		\$32,896,287	\$34,760,537	\$34,980,293	\$36,686,878	\$37,789,898	\$39,388,202	\$40,590,366	\$41,755,856

Expenditures by Object

Figure D2-3 below shows operating expenditures by object.

Figure D2-3 Operating Expenditures by Object.

Operating Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6111	Certified Teacher - Reg Salaries	\$16,164,929	\$16,814,066	\$17,413,042	\$17,975,340	\$19,134,325	\$19,784,666	\$20,315,233	\$20,926,327
6112	Salaries - 1/2 Time	\$92,342	\$55,649	\$81,586	\$84,090	\$278	\$89,211	\$91,887	\$94,644
6113	NCC & PDC Mentor Salaries	\$192,547	\$219,565	\$217,450	\$187,649	\$181,776	\$187,229	\$192,846	\$198,632
6121	Salaries, Non-Contract (Subs)	\$220,163	\$306,150	\$293,263	\$327,594	\$-	\$349,925	\$375,665	\$401,960
6151	Classified Salaries - Regular	\$4,180,677	\$4,321,943	\$4,441,813	\$5,005,257	\$5,002,174	\$5,152,250	\$5,306,817	\$5,466,022
6152	Salaries, Maintenance	\$-	\$44,830	\$35,711	\$26,571	\$-	\$22,534	\$15,837	\$9,140
6161	Classified Salaries - Part-time	\$35,799	\$51,371	\$44,038	\$44,338	\$-	\$47,039	\$48,450	\$49,904
6211	Teacher Retirement	\$2,470,588	\$2,691,958	\$2,776,238	\$2,869,673	\$2,998,793	\$3,088,769	\$3,181,432	\$3,276,874



Operating Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6221	Non Teacher Retirement	\$289,511	\$305,790	\$315,253	\$346,820	\$348,926	\$359,395	\$370,176	\$381,282
6231	Social Security	\$273,119	\$285,302	\$292,720	\$324,382	\$335,313	\$343,177	\$366,763	\$390,852
6232	Medicare	\$278,296	\$293,403	\$307,357	\$323,644	\$342,870	\$351,720	\$365,641	\$378,041
6241	Group Health/Dental/Life Insurance	\$1,897,249	\$2,226,570	\$1,791,237	\$2,096,662	\$2,158,980	\$2,223,749	\$2,290,462	\$2,359,176
6261	Workers Compensation	\$103,228	\$107,056	\$109,490	\$107,271	\$106,228	\$105,505	\$104,513	\$103,521
6271	Unemployment Compensation	\$8,789	\$9,784	\$5,349	\$800	\$9,540	\$6,989	\$7,129	\$7,271
6311	Tuition, Area Vocational School	\$470,860	\$521,134	\$478,585	\$424,919	\$451,250	\$358,163	\$325,044	\$291,925
6312	Instructional Pgm Improvement Svcs	\$6,435	\$4,881	\$-	\$-	\$3,000	\$921	\$866	\$811
6313	Pupil Services	\$23,405	\$25,949	\$47,425	\$44,231	\$1,500	\$39,015	\$42,321	\$45,627
6314	Staff Services	\$-	\$-	\$-	\$3,291	\$-	\$-	\$-	\$-
6315	Audit Services	\$12,373	\$619	\$13,602	\$13,970	\$14,000	\$12,135	\$12,688	\$13,240
6316	Data Processing Services	\$203,552	\$211,535	\$311,555	\$279,196	\$283,186	\$288,850	\$294,627	\$300,519
6317	Legal Services	\$57,232	\$54,607	\$27,115	\$36,915	\$60,000	\$61,200	\$62,424	\$63,672
6318	School Election	\$-	\$4,709	\$-	\$6,508	\$15,000	\$15,000	\$15,000	\$15,000
6319	Building Appraisal	\$54,928	\$78,905	\$16,454	\$13,197	\$27,000	\$25,990	\$23,930	\$21,870
6332	Repairs & Maintenance	\$100,226	\$113,999	\$143,631	\$138,689	\$115,000	\$122,311	\$124,757	\$127,252
6333	Building Rental	\$10,519	\$1,768	\$18,932	\$10,766	\$15,000	\$16,676	\$19,318	\$21,960
6334	Equipment Rental	\$149,708	\$133,075	\$118,242	\$110,637	\$116,924	\$125,717	\$128,231	\$130,796
6335	Water and Sewer	\$69,242	\$83,156	\$80,384	\$71,166	\$77,500	\$82,227	\$85,272	\$88,317
6336	Trash Hauling	\$44,642	\$47,523	\$49,463	\$68,705	\$47,000	\$47,940	\$48,899	\$49,877
6339	Other Property Services	\$29,296	\$30,624	\$32,592	\$25,967	\$52,500	\$29,081	\$29,012	\$28,943



Operating Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6341	Contracted Transportation	\$28,007	\$41,257	\$21,210	\$14,515	\$10,000	\$26,177	\$28,432	\$30,688
6343	Travel	\$212,243	\$193,975	\$234,488	\$213,082	\$248,408	\$248,109	\$267,616	\$287,706
6344	Travel & Other	\$3,223	\$5,717	\$1,481	\$1,645	\$3,225	\$3,200	\$3,677	\$4,154
6351	Property Insurance	\$146,793	\$166,589	\$161,405	\$269,798	\$212,000	\$257,094	\$283,473	\$313,855
6361	Communication	\$181,258	\$193,026	\$239,390	\$177,963	\$211,500	\$216,374	\$220,701	\$225,115
6362	Advertising	\$18,301	\$12,262	\$16,374	\$14,796	\$32,900	\$33,569	\$34,240	\$34,925
6363	Printing & Binding	\$12,503	\$16,542	\$15,684	\$16,031	\$30,000	\$30,600	\$31,212	\$31,836
6371	Dues & Memberships	\$29,248	\$30,224	\$31,835	\$26,352	\$38,900	\$39,689	\$40,483	\$41,293
6391	Other Purchased Services	\$1,739,646	\$1,847,866	\$1,752,572	\$1,874,938	\$1,954,750	\$1,856,603	\$2,033,775	\$2,074,450
6398	Other Expenses - PY Adjustments	\$4,542	\$2,117	\$1,694	\$994	\$3,200	\$96	\$100	\$104
6411	Student Activity Accounts/Supp & Mat	\$1,319,518	\$1,473,414	\$1,592,943	\$1,453,236	\$1,697,557	\$1,732,163	\$1,766,806	\$1,802,142
6412	Supplies & Materials	\$10,395	\$31,808	\$33,845	\$36,396	\$37,500	\$38,107	\$40,187	\$42,266
6413	Supplies & Materials-Transportation	\$-	\$-	\$-	\$4,755	\$5,000	\$3,804	\$4,755	\$5,706
6414	Bus Video Equipment	\$-	\$-	\$235	\$240	\$2,000	\$310	\$381	\$452
6415	Supplies & Materials-Maintenance	\$70,632	\$94,272	\$69,975	\$78,928	\$81,000	\$88,877	\$94,075	\$99,273
6416	District Vehicle Repairs	\$-	\$-	\$-	\$-	\$2,000	\$-	\$-	\$-
6417	Non-Bus Repair/Lic	\$-	\$-	\$881	\$199	\$2,000	\$600	\$728	\$855
6418	Transportation Tires/ Installation & Services	\$-	\$-	\$3,224	\$17,673	\$10,000	\$15,750	\$19,607	\$23,464
6431	Textbooks	\$314,654	\$377,507	\$81,616	\$155,880	\$125,000	\$125,000	\$125,000	\$125,000
6441	Library Books	\$43,206	\$42,961	\$42,366	\$43,039	\$24,750	\$43,130	\$43,275	\$43,421
6442	Library Barry Supplies/Materials	\$5,905	\$5,860	\$5,698	\$5,966	\$9,000	\$5,870	\$5,876	\$5,882



Operating Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6443	Library Rising Star Sup/Mat	\$4,399	\$4,348	\$4,397	\$4,385	\$3,400	\$4,432	\$4,456	\$4,481
6444	Library Paxton Supplies/Materials	\$5,859	\$6,020	\$6,615	\$6,050	\$5,750	\$6,426	\$6,542	\$6,658
6445	Library Siegrist Supplies/Materials	\$7,966	\$6,836	\$7,999	\$7,995	\$8,400	\$7,805	\$7,827	\$7,849
6446	Library PCMS Supplies/Materials	\$10,414	\$10,370	\$9,422	\$10,472	\$9,000	\$10,072	\$10,043	\$10,013
6451	Resource Materials - Periodicals	\$5,540	\$5,790	\$5,732	\$2,859	\$715	\$3,440	\$2,872	\$2,304
6452	Library Barry Periodicals	\$1,647	\$1,644	\$1,641	\$785	\$-	\$973	\$810	\$647
6453	Library Rising Star Periodicals	\$1,235	\$1,148	\$1,320	\$652	\$600	\$797	\$691	\$584
6454	Library Paxton Periodicals	\$1,293	\$1,419	\$1,290	\$714	\$-	\$780	\$627	\$474
6455	Library Siegrist Periodicals	\$1,313	\$1,322	\$1,276	\$716	\$780	\$817	\$693	\$570
6456	Library PCMS Periodicals	\$1,870	\$1,828	\$1,609	\$935	\$-	\$992	\$784	\$575
6481	Electric	\$872,527	\$801,678	\$809,498	\$881,147	\$805,000	\$867,713	\$880,121	\$892,530
6482	Natural Gas	\$108,356	\$61,432	\$82,899	\$123,157	\$90,000	\$82,423	\$75,008	\$67,592
6486	Bus Gasoline	\$294,137	\$275,387	\$277,154	\$272,336	\$227,500	\$299,025	\$310,252	\$325,538
Total		\$32,896,287	\$34,760,537	\$34,980,293	\$36,686,878	\$37,789,898	\$39,388,202	\$40,590,366	\$41,755,856



D3. LEVEL THREE – SUMMARY OF INDIVIDUAL FUNDS

Revenues by Source

Figure D3-1 below shows individual funds revenues by source.

Figure D3-1 Individual Funds Revenues by Source.

Individual Funds Revenues by Source								
Source - 001,002,003 & 004	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
FUND 1 - GENERAL								
5100 - Local	\$17,935,724	\$18,875,818	\$17,815,092	\$17,969,972	\$18,338,255	\$18,722,952	\$19,111,614	\$19,645,573
5200 - County	\$780,624	\$860,197	\$996,426	\$997,027	\$990,000	\$1,100,061	\$1,176,171	\$1,252,281
5300 - State	\$971,514	\$1,037,826	\$994,661	\$1,013,956	\$1,086,739	\$978,356	\$963,185	\$950,922
5400 - Federal	\$1,147,737	\$1,360,172	\$1,361,666	\$1,172,487	\$1,661,127	\$1,520,061	\$1,666,115	\$1,815,895
5600 - Bonds	\$5,325	\$-	\$2,384	\$475	\$-	\$-	\$-	\$-
5800 - Area Fees/Other	\$1,892	\$900	\$1,080	\$13,319	\$-	\$11,186	\$13,768	\$16,351
Total Fund 1	\$20,842,816	\$22,134,914	\$21,171,310	\$21,167,236	\$22,076,121	\$22,332,616	\$22,930,853	\$23,681,021
FUND 2 - SPECIAL REVENUE								
5100 - Local	\$2,548,265	\$2,939,524	\$2,997,712	\$3,201,107	\$3,346,760	\$3,513,325	\$3,743,883	\$3,974,470
5200 - County	\$155,850	\$156,992	\$173,536	\$164,328	\$155,000	\$177,247	\$183,482	\$189,718
5300 - State	\$8,173,572	\$9,753,027	\$11,020,137	\$12,952,503	\$12,598,926	\$13,682,605	\$14,246,592	\$14,810,578
5400 - Federal	\$1,810,104	\$802,100	\$648,182	\$706,850	\$418,493	\$714,517	\$745,551	\$781,952
5600 - Bonds	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5800 - Area Fees/Other	\$1,311,363	\$1,001,065	\$1,005,015	\$1,130,525	\$1,174,000	\$1,001,577	\$959,834	\$918,090
Total Fund 2	\$13,999,155	\$14,652,708	\$15,844,581	\$18,155,313	\$17,693,179	\$19,089,270	\$19,879,342	\$20,674,808
FUND 3 - DEBT SERVICE								
5100 - Local	\$4,882,293	\$5,199,757	\$5,264,307	\$5,320,792	\$4,713,192	\$5,573,472	\$5,745,368	\$5,917,264
5200 - County	\$172,580	\$209,253	\$205,132	\$226,446	\$220,000	\$249,082	\$268,009	\$286,937
5300 - State	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5400 - Federal	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5600 - Bonds	\$-	\$-	\$-	\$9,700,000	\$4,315,000	\$-	\$-	\$-



Individual Funds Revenues by Source									
Source - 001, 002, 003 & 004	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18	
5800 - Area Fees/Other	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
Total Fund 3	\$5,054,873	\$5,409,010	\$15,169,439	\$9,862,237	\$4,933,192	\$5,822,553	\$6,013,377	\$6,204,200	
FUND 4 - CAPITAL PROJECTS									
5100 - Local	\$79,085	\$75,156	\$30,295	\$66,352	\$51,500	\$32,754	\$31,105	\$32,084	
5200 - County	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
5300 - State	\$115,004	\$1,008,608	\$404,852	\$166,540	\$957,000	\$473,321	\$509,334	\$545,348	
5400 - Federal	\$107,375	\$12,460	\$-	\$-	\$-	\$1,492	\$492	\$-	
5600 - Bonds	\$-	\$-	\$-	\$21,000	\$-	\$-	\$-	\$-	
5800 - Area Fees/Other	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
Total	\$301,464	\$1,096,224	\$435,147	\$253,892	\$1,008,500	\$507,567	\$540,931	\$577,432	
GRAND TOTAL	\$40,198,308	\$43,292,856	\$52,620,476	\$49,438,678	\$45,710,992	\$47,752,006	\$49,364,503	\$51,137,462	

Expenditures by Function

Figure D3-2 below shows individual funds expenditures by function.

Figure D3-2 Individual Funds Expenditures by Function.

Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
FUND 1 - GENERAL									
1111	Rising Star Elementary	\$37,715	\$27,268	\$21,231	\$16,443	\$24,146	\$24,870	\$25,616	\$26,385
1112	Pathfinder Elementary	\$58,123	\$48,435	\$31,826	\$75,397	\$91,844	\$94,599	\$97,437	\$100,360
1113	Paxton Elementary	\$86,594	\$87,304	\$37,079	\$39,709	\$42,320	\$43,590	\$44,897	\$46,244
1115	Siegrist Elementary	\$98,398	\$77,410	\$41,818	\$51,277	\$59,753	\$61,546	\$63,392	\$65,294
1122	Title II A	\$1,500	\$579	\$-	\$-	\$-	\$-	\$-	\$-
1131	Platte City Middle School	\$89,263	\$80,635	\$100,678	\$104,629	\$77,629	\$79,958	\$82,357	\$84,827



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1132	Middle School Athletics	\$8,901	\$11,070	\$8,667	\$15,078	\$13,125	\$13,519	\$13,924	\$14,342
1135	Barry School	\$96,417	\$93,861	\$72,522	\$83,947	\$86,772	\$89,375	\$92,056	\$94,818
1151	Platte Co High School	\$351,330	\$385,526	\$322,815	\$341,395	\$322,496	\$332,171	\$342,136	\$352,400
1152	A+ Grant	\$26,195	\$28,536	\$27,670	\$29,498	\$30,534	\$29,694	\$30,580	\$31,466
1153	School Improvement	\$13,489	\$640	\$-	\$-	\$-	\$-	\$-	\$-
1191	Summer School	\$18,184	\$12,148	\$5,874	\$18,425	\$31,946	\$12,464	\$12,886	\$13,308
1211	Gifted Program	\$2,758	\$3,969	\$3,047	\$3,237	\$6,100	\$3,344	\$3,377	\$3,410
1221	Special Education	\$470,422	\$566,087	\$593,649	\$575,546	\$581,708	\$636,429	\$777,761	\$855,959
1224	Proportionate Share Services	\$4,449	\$-	\$-	\$-	\$7,000	\$10,000	\$10,000	\$10,000
1237	Deaf Interpreter	\$81,444	\$88,298	\$127,419	\$137,838	\$140,920	\$152,270	\$169,635	\$187,903
1251	Title I ESEA	\$6,945	\$8,169	\$5,360	\$10,058	\$4,500	\$12,099	\$14,405	\$16,712
1265	ARRA ECSE	\$9,974	\$1,109	\$-	\$-	\$-	\$-	\$-	\$-
1271	Title 3 ESL (Bilingual)	\$1,404	\$1,927	\$947	\$1,704	\$11,590	\$1,460	\$1,444	\$1,428
1272	Title III Immigration	\$-	\$1,011	\$759	\$2,757	\$-	\$-	\$-	\$-
1281	Early Childhood Special Education	\$144,217	\$129,426	\$165,853	\$154,813	\$156,998	\$161,708	\$166,559	\$171,556
1291	Other Special Education	\$4,956	\$12,514	\$10,994	\$25,219	\$-	\$27,679	\$33,327	\$38,974
1295	Other Special Education	\$11,558	\$-	\$-	\$-	\$5,000	\$-	\$-	\$-
1311	NCC Operational Services	\$341,228	\$283,161	\$255,973	\$278,577	\$418,898	\$431,465	\$444,409	\$457,741
1321	NCC At Risk	\$-	\$-	\$-	\$-	\$100	\$-	\$-	\$-
1325	TCTW Teacher Salaries	\$-	\$-	\$-	\$12,490	\$25,000	\$25,750	\$26,523	\$27,318
1331	ECC Tea Salaries	\$1,950	\$14,826	\$13,129	\$14,806	\$16,500	\$16,995	\$17,505	\$18,030



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1341	NCC New Traditions	\$18,551	\$17,021	\$14,999	\$13,666	\$15,564	\$17,521	\$18,131	\$18,718
1346	NCC Program Improvement	\$22,589	\$41,235	\$50,036	\$43,357	\$38,000	\$50,778	\$54,815	\$58,852
1347	Post Secondary Perkins Dues	\$3,852	\$3,679	\$2,885	\$2,389	\$2,500	\$2,716	\$2,841	\$3,267
1351	NCC Handicapped Program	\$22,351	\$23,000	\$23,619	\$1,236	\$5,000	\$6,293	\$3,535	\$6,896
1371	NCC Enhancement/PLTW	\$12,273	\$16,037	\$12,949	\$21,364	\$60,000	\$60,000	\$60,000	\$60,000
1411	Student Activities	\$599,066	\$746,851	\$828,906	\$686,491	\$767,800	\$700,000	\$800,000	\$840,000
1611	NCC Adult Education	\$110,846	\$120,897	\$78,167	\$82,936	\$145,657	\$150,027	\$154,528	\$159,163
1942	Supplemental Education Services	\$29,383	\$49,330	\$-	\$-	\$-	\$-	\$-	\$-
2100	NON Instructional Support Services	\$-	\$15,557	\$2,700	\$-	\$2,000	\$-	\$-	\$-
2101	Non Instr Support Purchased Services	\$-	\$-	\$-	\$-	\$2,000	\$-	\$-	\$-
2113	Social Worker	\$178,751	\$183,695	\$223,454	\$229,599	\$282,964	\$291,453	\$300,197	\$309,202
2121	Guidance	\$1,004	\$906	\$997	\$657	\$4,200	\$709	\$642	\$574
2131	Health Services	\$242,270	\$262,313	\$258,730	\$272,323	\$287,819	\$296,454	\$305,347	\$314,508
2142	Psychological Examiner	\$4,220	\$3,480	\$5,221	\$1,366	\$6,500	\$1,977	\$1,350	\$2,224
2152	Speech	\$5,257	\$6,584	\$8,135	\$629	\$-	\$2,735	\$1,835	\$2,437
2191	Occupational Therapy	\$30,987	\$47,822	\$31,814	\$34,540	\$35,783	\$48,360	\$54,756	\$61,152
2211	District Tutoring	\$3,000	\$750	\$-	\$-	\$-	\$-	\$-	\$-
2212	State Collab Wk Initiative Grant	\$184,707	\$306,829	\$289,812	\$343,221	\$411,873	\$336,408	\$360,313	\$384,308
2214	Professional Development	\$50,469	\$72,314	\$84,395	\$113,952	\$110,380	\$125,000	\$125,000	\$125,000



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
2215	At Risk/Goals 2000	\$2,497	\$1,791	\$1,731	\$530	\$2,300	\$-	\$-	\$-
2221	Library Services	\$241,034	\$251,415	\$258,889	\$263,155	\$229,000	\$235,870	\$242,946	\$250,234
2311	Board of Education Services	\$133,392	\$113,872	\$84,682	\$94,550	\$143,186	\$147,482	\$151,906	\$156,463
2321	Executive Administration Services	\$187,997	\$257,480	\$305,969	\$411,333	\$445,679	\$459,049	\$472,821	\$487,005
2322	Public Relations	\$100,355	\$90,333	\$106,297	\$139,555	\$127,624	\$131,453	\$135,396	\$139,458
2411	Principal Services	\$553,963	\$537,868	\$536,179	\$636,409	\$646,036	\$665,417	\$685,380	\$705,941
2521	Accounting	\$168,028	\$152,200	\$173,243	\$222,981	\$175,112	\$215,365	\$222,856	\$229,542
2541	Operation and Maintenance of Plant	\$3,244,059	\$3,334,050	\$3,300,292	\$3,625,164	\$3,499,787	\$3,604,781	\$3,512,513	\$3,478,984
2546	Safety and Security	\$48,502	\$51,761	\$71,120	\$107,012	\$108,289	\$111,538	\$114,884	\$118,330
2552	Non-Disabled Pupil Transportation	\$1,385,058	\$1,429,395	\$1,466,820	\$1,522,645	\$1,484,666	\$1,514,580	\$1,595,082	\$1,622,335
2553	Contracted Stdnts w/ Disabil Trans	\$26,612	\$37,159	\$26,576	\$45,753	\$50,000	\$53,601	\$62,641	\$71,680
2554	District Op Stdnts w/ Disabil Trans	\$174,864	\$179,157	\$194,838	\$175,036	\$156,778	\$161,481	\$186,925	\$192,533
2559	ECSE Transportation	\$128,966	\$108,880	\$85,538	\$67,472	\$25,740	\$70,150	\$72,255	\$74,422
2561	Food Services	\$1,289,100	\$1,367,512	\$1,307,981	\$1,385,173	\$1,272,288	\$1,310,457	\$1,349,770	\$1,390,263
2620	Evaluation Services	\$8,478	\$-	\$-	\$-	\$-	\$-	\$-	\$-
2661	Technology	\$377,433	\$412,322	\$593,758	\$615,210	\$646,331	\$665,721	\$685,693	\$706,263
2911	Other Supporting Services	\$-	\$64,619	\$15,821	\$-	\$-	\$-	\$-	\$-
3000	Adventure Club	\$281,339	\$244,539	\$10,510	\$-	\$-	\$-	\$-	\$-
3511	Parents as Teachers	\$6,285	\$6,165	\$5,568	\$4,394	\$10,445	\$10,758	\$11,081	\$11,414
3512	Preschool	\$18,089	\$20,833	\$20,042	\$20,610	\$22,475	\$23,149	\$23,844	\$24,559



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
3901	Parental Involvement	\$-	\$-	\$2,313	\$-	\$3,200	\$1,157	\$1,388	\$1,619
	Total Fund 1	\$11,863,041	\$12,543,557	\$12,332,292	\$13,177,550	\$13,381,855	\$13,733,424	\$14,240,898	\$14,625,823
FUND 2 - SPECIAL REVENUE									
1111	Rising Star Elementary	\$652,763	\$683,261	\$713,618	\$665,592	\$624,929	\$643,677	\$662,987	\$682,877
1112	Pathfinder Elementary	\$1,014,477	\$1,127,236	\$1,167,866	\$1,240,914	\$1,315,477	\$1,354,941	\$1,455,590	\$1,482,216
1113	Paxton Elementary	\$1,188,276	\$1,259,475	\$1,247,150	\$1,285,380	\$1,330,351	\$1,370,262	\$1,411,369	\$1,453,710
1115	Siegrist Elementary	\$1,796,197	\$2,000,607	\$2,103,406	\$2,030,921	\$2,001,369	\$2,061,410	\$2,123,252	\$2,186,950
1122	Title II A	\$64,136	\$49,417	\$46,589	\$64,007	\$56,465	\$58,159	\$59,904	\$61,701
1131	Platte City Middle School	\$1,922,950	\$2,030,450	\$2,183,184	\$2,258,421	\$2,386,253	\$2,497,841	\$2,572,776	\$2,649,960
1132	Middle School Athletics	\$53,394	\$54,802	\$55,147	\$66,460	\$69,616	\$71,704	\$73,856	\$76,071
1135	Barry School	\$1,839,020	\$1,948,850	\$1,887,404	\$2,021,899	\$2,179,547	\$2,244,933	\$2,346,470	\$2,416,864
1151	Platte Co High School	\$3,485,471	\$3,621,145	\$4,064,210	\$4,132,909	\$4,287,568	\$4,476,195	\$4,610,481	\$4,748,795
1152	A+ Grant	\$36,321	\$37,078	\$37,782	\$38,269	\$39,877	\$41,073	\$42,306	\$43,575
1153	School Improvement	\$4,022	\$-	\$-	\$-	\$-	\$-	\$-	\$-
1191	Summer School	\$149,796	\$163,768	\$140,751	\$256,981	\$212,544	\$218,920	\$225,488	\$232,253
1211	Gifted Program	\$142,507	\$140,533	\$146,486	\$163,174	\$168,680	\$173,340	\$178,953	\$184,321
1221	Special Education	\$1,495,745	\$1,539,640	\$1,480,602	\$1,485,907	\$1,493,725	\$1,538,537	\$1,584,693	\$1,632,234
1225	Special Education Director	\$100,684	\$102,284	\$115,227	\$112,636	\$97,719	\$95,651	\$103,670	\$106,780
1251	Title I ESEA	\$529,763	\$542,776	\$269,090	\$477,587	\$842,531	\$867,807	\$893,841	\$920,656
1271	Title 3 ESL (Bilingual)	\$95,647	\$179,158	\$187,345	\$213,535	\$221,797	\$228,451	\$235,304	\$242,364
1272	Title III Immigration	\$-	\$-	\$8,092	\$-	\$-	\$-	\$-	\$-



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1281	Early Childhood Special Education	\$305,148	\$292,868	\$344,220	\$307,462	\$301,014	\$310,044	\$319,346	\$328,926
1291	Extended School Year	\$4,803	\$12,062	\$15,112	\$28,584	\$710	\$25,325	\$31,235	\$32,172
1301	Vocational Instruction Teacher Sal	\$59,799	\$62,156	\$63,585	\$65,602	\$66,350	\$68,341	\$70,391	\$72,502
1311	NCC Operational Services	\$1,642,262	\$1,508,678	\$1,504,704	\$1,497,570	\$1,559,650	\$1,606,440	\$1,654,633	\$1,704,272
1321	NCC At Risk	\$45,287	\$55,786	\$57,338	\$52,006	\$47,849	\$49,284	\$50,763	\$52,286
1331	ECC Tea Salaries	\$-	\$-	\$35	\$-	\$-	\$-	\$-	\$-
1341	NCC New Traditions	\$66,413	\$67,828	\$70,024	\$70,924	\$73,902	\$76,119	\$78,403	\$80,755
1346	NCC Program Improvement	\$117,684	\$108,457	\$104,027	\$107,114	\$111,543	\$114,889	\$118,336	\$121,886
1351	NCC Handicapped Program	\$205,954	\$206,515	\$140,609	\$141,226	\$139,033	\$143,204	\$147,500	\$151,925
1411	Student Activities	\$462	\$-	\$-	\$-	\$-	\$-	\$-	\$-
1611	NCC Adult Education	\$217,910	\$242,386	\$259,593	\$251,428	\$200,000	\$206,000	\$212,180	\$218,545
1911	Tuition - Outside of State	\$26,313	\$26,214	\$33,594	\$38,618	\$52,000	\$51,794	\$45,992	\$50,189
1931	Tuition State - Severely Handicap	\$44,892	\$69,324	\$58,163	\$38,013	\$41,000	\$43,541	\$47,307	\$46,074
2110	Title IID	\$317	\$-	\$-	\$-	\$-	\$-	\$-	\$-
2121	Guidance	\$624,271	\$701,827	\$749,771	\$763,314	\$789,763	\$813,456	\$837,860	\$862,995
2142	Psychological Examiner	\$152,756	\$156,743	\$192,473	\$211,571	\$295,676	\$304,546	\$313,683	\$323,093
2152	Speech	\$255,021	\$256,583	\$268,042	\$271,847	\$336,305	\$346,394	\$356,786	\$367,490
2191	Occupational Therapy	\$-	\$-	\$-	\$-	\$127,848	\$131,683	\$135,634	\$139,703
2211	District Tutoring	\$11,273	\$32,665	\$10,969	\$15,835	\$-	\$16,799	\$17,303	\$17,822



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
2212	State Collab Wk Initiative Grant	\$66,405	\$51,314	\$115,673	\$144,668	\$-	\$177,010	\$-	\$-
2214	Professional Development	\$132,818	\$161,967	\$157,043	\$150,318	\$-	\$164,633	\$171,312	\$177,991
2216	Instructional Leadership	\$5,852	\$12,476	\$32,429	\$27,555	\$-	\$37,312	\$44,053	\$50,793
2219	Title IV	\$-	\$296	\$-	\$-	\$-	\$-	\$-	\$-
2221	Library Services	\$433,300	\$477,855	\$486,749	\$496,967	\$508,678	\$523,938	\$539,657	\$555,846
2321	Executive Administration Services	\$421,975	\$471,990	\$483,202	\$496,303	\$500,850	\$515,876	\$531,352	\$547,292
2411	Principal Services	\$1,195,674	\$1,322,060	\$1,289,754	\$1,455,331	\$1,586,689	\$1,634,290	\$1,683,318	\$1,733,818
2661	Technology	\$268,832	\$270,047	\$185,813	\$188,376	\$195,758	\$201,631	\$207,680	\$213,910
3511	Parents as Teachers	\$65,316	\$67,283	\$68,025	\$69,521	\$72,301	\$74,470	\$76,704	\$79,005
3512	Preschool	\$91,340	\$101,120	\$103,106	\$104,583	\$72,676	\$74,856	\$77,102	\$79,415
Total Fund 2		\$21,033,246	\$22,216,980	\$22,648,001	\$23,509,328	\$24,408,043	\$25,654,778	\$26,349,468	\$27,130,033
FUND 3 - DEBT SERVICE									
5111	Principal - Bonded Indebtedness	\$9,503,938	\$1,850,000	\$1,950,000	\$26,100,000	\$2,725,000	\$3,225,000	\$3,250,000	\$3,715,000
5211	Interest - Bonded Indebtedness	\$3,952,676	\$3,194,563	\$3,243,526	\$3,288,338	\$2,160,604	\$2,085,338	\$1,989,900	\$1,877,400
5311	Fees - Bonded Indebtedness	\$5,855	\$4,600	\$123,875	\$73,563	\$4,800	\$4,800	\$4,800	\$4,800
Total Fund 3		\$13,462,469	\$5,049,163	\$5,317,401	\$29,461,901	\$4,890,404	\$5,315,138	\$5,244,700	\$5,597,200
FUND 4 - CAPITAL PROJECTS									
1112	Pathfinder Elementary	\$-	\$3,054	\$965	\$1,804	\$5,962	\$2,536	\$2,995	\$3,451
1113	Paxton Elementary	\$-	\$2,064	\$-	\$884	\$1,055	\$887	\$1,948	\$1,008
1115	Siegrist Elementary	\$1,154	\$8,507	\$249	\$-	\$15,071	\$1,711	\$6,620	\$1,530



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1131	Platte City Middle School	\$2,431	\$4,776	\$2,350	\$3,100	\$10,091	\$3,756	\$7,132	\$4,368
1132	Middle School Athletics	\$1,663	\$2,273	\$9,892	\$5,733	\$6,250	\$8,949	\$10,483	\$12,017
1135	Barry School	\$5,453	\$7,850	\$368	\$1,403	\$13,689	\$1,665	\$5,104	\$544
1151	Platte Co High School	\$73,283	\$81,013	\$229,204	\$68,652	\$105,795	\$100,000	\$125,000	\$130,000
1221	Special Education	\$-	\$-	\$-	\$-	\$3,500	\$-	\$-	\$-
1251	Title I ESEA	\$-	\$12,460	\$-	\$-	\$-	\$-	\$-	\$-
1311	NCC Operational Services	\$652	\$5,070	\$6,700	\$7,744	\$20,000	\$10,134	\$12,955	\$14,082
1331	ECC Tea Salaries	\$-	\$-	\$-	\$499	\$-	\$-	\$-	\$-
1341	NCC New Traditions	\$-	\$-	\$-	\$-	\$1,000	\$-	\$-	\$-
1371	NCC Enhancement/PLTW	\$206,374	\$225,966	\$184,287	\$146,805	\$320,000	\$320,000	\$320,000	\$320,000
1611	NCC Adult Education	\$-	\$-	\$-	\$-	\$1,000	\$-	\$-	\$-
2131	Health Services	\$4,291	\$1,250	\$509	\$1,228	\$2,500	\$626	\$1,348	\$1,477
2321	Executive Administration Services	\$121	\$2,260	\$-	\$-	\$15,000	\$-	\$-	\$-
2322	Public Relations	\$211	\$4,446	\$727	\$140	\$1,000	\$1,343	\$3,425	\$1,502
2541	Operation and Maintenance of Plant	\$2,443	\$1,304	\$2,235	\$756	\$42,000	\$42,000	\$55,000	\$40,000
2543	Ground Lease	\$-	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500
2552	Non-Disabled Pupil Transportation	\$311,407	\$233,529	\$352,474	\$184,482	\$170,000	\$182,078	\$176,890	\$256,890
2559	ECSE Transportation	\$11,053	\$11,053	\$11,053	\$-	\$-	\$-	\$-	\$-
2561	Food Services	\$22,070	\$11,909	\$33,957	\$14,755	\$18,000	\$18,000	\$18,000	\$18,000



Individual Funds Expenditures by Function									
Function	Function Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
2620	Evaluation Services	\$10,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
2661	Technology	\$167,738	\$377,357	\$722,448	\$310,528	\$635,000	\$500,000	\$460,000	\$500,000
4051	Principal - Lease Purchase Agreements	\$796,978	\$721,666	\$799,201	\$1,456,754	\$1,200,000	\$1,225,000	\$1,240,000	\$1,260,000
5111	Principal - Bonded Indebtedness	\$11,027	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5122	DNR Energy Loan Principal	\$-	\$-	\$10,089	\$20,177	\$28,848	\$28,858	\$29,077	\$29,301
5211	Interest - Bonded Indebtedness	\$239,596	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5222	DNR Loan Interest	\$-	\$-	\$-	\$-	\$1,497	\$1,487	\$1,268	\$1,044
5231	Interest - Lease Purchase Agreements	\$-	\$201,806	\$187,154	\$173,679	\$162,330	\$152,880	\$142,260	\$130,635
5331	Fees - Lease Purchase Agreements	\$2,700	\$4,529	\$2,370	\$2,696	\$2,700	\$2,700	\$2,700	\$2,700
Total Fund 4		\$1,870,645	\$1,955,641	\$2,587,732	\$2,433,319	\$2,813,788	\$2,636,111	\$2,653,704	\$2,760,049
GRAND TOTAL		\$48,229,400	\$41,765,340	\$42,885,426	\$68,582,097	\$45,494,090	\$47,339,451	\$48,488,770	\$50,113,105

Expenditures by Object

Figure D3-3 below shows individual funds expenditures by object.

Figure D3-3 Individual Funds Expenditures by Object.

Individual Funds Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
FUND 1 - GENERAL									
6111	Certified Teacher - Reg Salaries	\$9,314	\$2,462	\$6,158	\$15,317	\$-	\$13,615	\$15,723	\$17,832



Individual Funds Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6121	Salaries, Non-Contract (Subs)	\$-	\$-	\$90	\$2,178	\$-	\$1,715	\$2,124	\$2,533
6151	Classified Salaries - Regular	\$4,180,677	\$4,321,943	\$4,441,813	\$5,005,257	\$5,002,174	\$5,152,250	\$5,306,817	\$5,466,022
6152	Salaries, Maintenance	\$-	\$44,830	\$35,711	\$26,571	\$-	\$22,534	\$15,837	\$9,140
6161	Classified Salaries - Part-time	\$35,799	\$51,371	\$44,038	\$44,338	\$-	\$47,039	\$48,450	\$49,904
6211	Teacher Retirement	\$17,670	\$34,288	\$37,366	\$39,898	\$37,184	\$38,301	\$39,450	\$40,633
6221	Non Teacher Retirement	\$287,809	\$303,861	\$311,797	\$344,887	\$347,837	\$358,273	\$369,021	\$380,092
6231	Social Security	\$245,715	\$252,439	\$260,847	\$294,417	\$302,792	\$305,781	\$325,933	\$346,411
6232	Medicare	\$57,915	\$59,499	\$61,391	\$69,365	\$70,956	\$71,649	\$77,167	\$80,913
6241	Group Health/Dental/Life Insurance	\$637,567	\$780,226	\$639,004	\$675,356	\$680,699	\$701,120	\$722,154	\$743,818
6261	Workers Compensation	\$103,228	\$107,056	\$109,490	\$107,271	\$106,228	\$105,505	\$104,513	\$103,521
6271	Unemployment Compensation	\$8,789	\$9,784	\$5,349	\$800	\$9,540	\$6,989	\$7,129	\$7,271
6311	Tuition, Area Vocational School	\$83,773	\$94,933	\$45,661	\$36,197	\$105,000	\$28,288	\$14,931	\$1,574
6312	Instructional Pgm Improvement Svcs	\$6,435	\$4,881	\$-	\$-	\$3,000	\$921	\$866	\$811
6313	Pupil Services	\$-	\$848	\$3,840	\$18,062	\$1,500	\$1,500	\$1,500	\$1,500
6314	Staff Services	\$-	\$-	\$-	\$3,291	\$-	\$-	\$-	\$-
6315	Audit Services	\$12,373	\$619	\$13,602	\$13,970	\$14,000	\$12,135	\$12,688	\$13,240
6316	Data Processing Services	\$203,552	\$211,535	\$311,555	\$279,196	\$283,186	\$288,850	\$294,627	\$300,519
6317	Legal Services	\$57,232	\$54,607	\$27,115	\$36,915	\$60,000	\$61,200	\$62,424	\$63,672
6318	School Election	\$-	\$4,709	\$-	\$6,508	\$15,000	\$15,000	\$15,000	\$15,000



Individual Funds Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6319	Building Appraisal	\$54,928	\$78,905	\$16,454	\$13,197	\$27,000	\$25,990	\$23,930	\$21,870
6332	Repairs & Maintenance	\$100,226	\$113,999	\$143,631	\$138,689	\$115,000	\$122,311	\$124,757	\$127,252
6333	Building Rental	\$10,519	\$1,768	\$18,932	\$10,766	\$15,000	\$16,676	\$19,318	\$21,960
6334	Equipment Rental	\$149,708	\$133,075	\$118,242	\$110,637	\$116,924	\$125,717	\$128,231	\$130,796
6335	Water and Sewer	\$69,242	\$83,156	\$80,384	\$71,166	\$77,500	\$82,227	\$85,272	\$88,317
6336	Trash Hauling	\$44,642	\$47,523	\$49,463	\$68,705	\$47,000	\$47,940	\$48,899	\$49,877
6339	Other Property Services	\$29,296	\$30,624	\$32,592	\$25,967	\$52,500	\$29,081	\$29,012	\$28,943
6341	Contracted Transportation	\$28,007	\$41,257	\$21,210	\$14,515	\$10,000	\$26,177	\$28,432	\$30,688
6343	Travel	\$212,243	\$193,975	\$234,488	\$213,082	\$248,408	\$248,109	\$267,616	\$287,706
6344	Travel & Other	\$3,223	\$5,717	\$1,481	\$1,645	\$3,225	\$3,200	\$3,677	\$4,154
6351	Property Insurance	\$146,793	\$166,589	\$161,405	\$269,798	\$212,000	\$257,094	\$283,473	\$313,855
6361	Communication	\$181,258	\$193,026	\$239,390	\$177,963	\$211,500	\$216,374	\$220,701	\$225,115
6362	Advertising	\$18,301	\$12,262	\$16,374	\$14,796	\$32,900	\$33,569	\$34,240	\$34,925
6363	Printing & Binding	\$12,503	\$16,542	\$15,684	\$16,031	\$30,000	\$30,600	\$31,212	\$31,836
6371	Dues & Memberships	\$29,248	\$30,224	\$31,835	\$26,352	\$38,900	\$39,689	\$40,483	\$41,293
6391	Other Purchased Services	\$1,739,646	\$1,847,866	\$1,752,572	\$1,874,938	\$1,954,750	\$1,856,603	\$2,033,775	\$2,074,450
6398	Other Expenses - PY Adjustments	\$4,542	\$2,117	\$1,694	\$994	\$3,200	\$96	\$100	\$104
6411	Student Activity Accounts/Supp & Mat	\$1,319,518	\$1,473,414	\$1,592,943	\$1,453,236	\$1,697,557	\$1,732,163	\$1,766,806	\$1,802,142
6412	Supplies & Materials	\$10,395	\$31,808	\$33,845	\$36,396	\$37,500	\$38,107	\$40,187	\$42,266
6413	Supplies & Materials-Transportation	\$-	\$-	\$-	\$4,755	\$5,000	\$3,804	\$4,755	\$5,706



Individual Funds Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6414	Bus Video Equipment	\$-	\$-	\$235	\$240	\$2,000	\$310	\$381	\$452
6415	Supplies & Materials- Maintenance	\$70,632	\$94,272	\$69,975	\$78,928	\$81,000	\$88,877	\$94,075	\$99,273
6416	District Vehicle Repairs	\$-	\$-	\$-	\$-	\$2,000	\$-	\$-	\$-
6417	Non-Bus Repair/Lic	\$-	\$-	\$881	\$199	\$2,000	\$600	\$728	\$855
6418	Transportation Tires/Installation & Services	\$-	\$-	\$3,224	\$17,673	\$10,000	\$15,750	\$19,607	\$23,464
6431	Textbooks	\$314,654	\$377,507	\$81,616	\$155,880	\$125,000	\$125,000	\$125,000	\$125,000
6441	Library Books	\$43,206	\$42,961	\$42,366	\$43,039	\$24,750	\$43,130	\$43,275	\$43,421
6442	Library Barry Supplies/Materials	\$5,905	\$5,860	\$5,698	\$5,966	\$9,000	\$5,870	\$5,876	\$5,882
6443	Library Rising Star Sup/Mat	\$4,399	\$4,348	\$4,397	\$4,385	\$3,400	\$4,432	\$4,456	\$4,481
6444	Library Paxton Supplies/Materials	\$5,859	\$6,020	\$6,615	\$6,050	\$5,750	\$6,426	\$6,542	\$6,658
6445	Library Siegrist Supplies/Materials	\$7,966	\$6,836	\$7,999	\$7,995	\$8,400	\$7,805	\$7,827	\$7,849
6446	Library PCMS Supplies/Materials	\$10,414	\$10,370	\$9,422	\$10,472	\$9,000	\$10,072	\$10,043	\$10,013
6451	Resource Materials - Periodicals	\$5,540	\$5,790	\$5,732	\$2,859	\$715	\$3,440	\$2,872	\$2,304
6452	Library Barry Periodicals	\$1,647	\$1,644	\$1,641	\$785	\$-	\$973	\$810	\$647
6453	Library Rising Star Periodicals	\$1,235	\$1,148	\$1,320	\$652	\$600	\$797	\$691	\$584
6454	Library Paxton Periodicals	\$1,293	\$1,419	\$1,290	\$714	\$-	\$780	\$627	\$474



Individual Funds Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6455	Library Siegrist Periodicals	\$1,313	\$1,322	\$1,276	\$716	\$780	\$817	\$693	\$570
6456	Library PCMS Periodicals	\$1,870	\$1,828	\$1,609	\$935	\$-	\$992	\$784	\$575
6481	Electric	\$872,527	\$801,678	\$809,498	\$881,147	\$805,000	\$867,713	\$880,121	\$892,530
6482	Natural Gas	\$108,356	\$61,432	\$82,899	\$123,157	\$90,000	\$82,423	\$75,008	\$67,592
6486	Bus Gasoline	\$294,137	\$275,387	\$277,154	\$272,336	\$227,500	\$299,025	\$310,252	\$325,538
Total Fund 1		\$11,863,041	\$12,543,557	\$12,332,292	\$13,177,550	\$13,381,855	\$13,733,424	\$14,240,898	\$14,625,823
FUND 2 - SPECIAL REVENUE									
6111	Certified Teacher - Reg Salaries	\$16,155,615	\$16,811,604	\$17,406,884	\$17,960,023	\$19,134,325	\$19,771,051	\$20,299,510	\$20,908,495
6112	Salaries - 1/2 Time	\$92,342	\$55,649	\$81,586	\$84,090	\$278	\$89,211	\$91,887	\$94,644
6113	NCC & PDC Mentor Salaries	\$192,547	\$219,565	\$217,450	\$187,649	\$181,776	\$187,229	\$192,846	\$198,632
6121	Salaries, Non-Contract (Subs)	\$220,163	\$306,150	\$293,173	\$325,416	\$-	\$348,210	\$373,541	\$399,427
6211	Teacher Retirement	\$2,452,918	\$2,657,670	\$2,738,871	\$2,829,775	\$2,961,609	\$3,050,468	\$3,141,982	\$3,236,241
6221	Non Teacher Retirement	\$1,702	\$1,929	\$3,455	\$1,933	\$1,089	\$1,122	\$1,155	\$1,190
6231	Social Security	\$27,404	\$32,863	\$31,873	\$29,965	\$32,521	\$37,397	\$40,830	\$44,440
6232	Medicare	\$220,381	\$233,905	\$245,965	\$254,279	\$271,914	\$280,071	\$288,474	\$297,128
6241	Group Health/ Dental/Life Insurance	\$1,259,682	\$1,446,344	\$1,152,233	\$1,421,307	\$1,478,281	\$1,522,629	\$1,568,308	\$1,615,358
6311	Tuition, Area Vocational School	\$387,087	\$426,200	\$432,924	\$388,722	\$346,250	\$329,875	\$310,113	\$290,350
6313	Pupil Services	\$23,405	\$25,101	\$43,585	\$26,169	\$-	\$37,515	\$40,821	\$44,127
Total Fund 2		\$21,033,246	\$22,216,980	\$22,648,001	\$23,509,328	\$24,408,043	\$25,654,778	\$26,349,468	\$27,130,033
FUND 3 - DEBT SERVICE									
6611	Retirement of Bonds	\$9,503,938	\$1,850,000	\$1,950,000	\$26,100,000	\$2,725,000	\$3,225,000	\$3,250,000	\$3,715,000



Individual Funds Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
6621	Interest on Bonds	\$3,306,587	\$2,794,963	\$2,746,388	\$2,694,738	\$2,160,604	\$2,085,338	\$1,989,900	\$1,877,400
6622	Interest - Short Term Loans	\$646,089	\$399,600	\$497,139	\$593,600	\$-	\$-	\$-	\$-
6631	Paying Agent's Fee, Bond	\$5,855	\$4,600	\$123,875	\$73,563	\$4,800	\$4,800	\$4,800	\$4,800
Total Fund 3		\$13,462,469	\$5,049,163	\$5,317,401	\$29,461,901	\$4,890,404	\$5,315,138	\$5,244,700	\$5,597,200
FUND 4 - CAPITAL PROJECTS									
6397	Wilson Ground Lease	\$-	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500
6521	Building-Upkeep & Maintenance	\$694,697	\$721,666	\$799,201	\$1,456,754	\$1,200,000	\$1,125,000	\$1,215,000	\$1,235,000
6531	Buildings, Related Services	\$50,846	\$61,488	\$32,405	\$1,460	\$5,000	\$20,619	\$17,085	\$13,544
6541	Equipment & Furniture	\$549,319	\$690,069	\$1,161,485	\$562,571	\$1,211,913	\$1,090,989	\$1,037,925	\$1,059,435
6552	Pupil Transportation Vehicles	\$311,407	\$233,529	\$352,474	\$184,482	\$170,000	\$182,078	\$176,890	\$256,890
6553	ARRA Bus	\$11,053	\$11,053	\$11,053	\$-	\$-	\$-	\$-	\$-
6611	Retirement of Bonds	\$11,027	\$-	\$-	\$-	\$-	\$-	\$-	\$-
6614	DNR Energy Loan Principal	\$-	\$-	\$10,089	\$20,177	\$28,848	\$28,858	\$29,077	\$29,301
6621	Interest on Bonds	\$20,473	\$-	\$-	\$-	\$-	\$-	\$-	\$-
6623	Interest on Lease Purchase	\$219,123	\$201,806	\$187,154	\$173,679	\$162,330	\$152,880	\$142,260	\$130,635
6624	DNR Energy Loan Interest	\$-	\$-	\$-	\$-	\$1,497	\$1,487	\$1,268	\$1,044
6631	Paying Agent's Fee, Bond	\$2,700	\$4,529	\$2,370	\$2,696	\$2,700	\$2,700	\$2,700	\$2,700
Total Fund 4		\$1,870,645	\$1,955,641	\$2,587,732	\$2,433,319	\$2,813,788	\$2,636,111	\$2,653,704	\$2,760,049



Individual Funds Expenditures by Object									
Object	Object Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
	GRAND TOTAL	\$48,229,400	\$41,765,340	\$42,885,426	\$68,582,097	\$45,494,090	\$47,339,451	\$48,488,770	\$50,113,105

D5. DESCRIPTIONS AND EXPLANATIONS

Significant Revenue Sources and Expenditure Categories

Figures D5-1 and D5-2 show significant revenue sources and expenditure categories, respectively.

Figure D5-1 Significant Revenue Sources

Significant Revenue Sources		
Code	Source	Description
LOCAL		
5111	Current Taxes	Amounts derived from taxing real and personal property, as well as locally assessed railroad and utility property, within the Platte County R-3 School District for the current year.
5112	Delinquent Taxes	Amounts derived from prior years' taxes.
5113	School District Trust Fund (Proposition C)	Amounts received from the state. One half of the totals received are used to roll back current tax levy unless a simple majority of voters have voted to forego all or part of the reduction per Section 164.013, RSMo.
5114	Financial Institution Taxes (Intangible)	Those taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations.
5115	M&M Surcharge	Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.
5116	In Lieu of Tax	Amounts received for property taken off the tax rolls.
5123	NCC Post Secondary Tuition	Adult paid tuition for course work.
5124	NCC Adult Education Tuition	Tuition paid by adults for short term enrichment classes.
5141	Earnings on Investments	Interest earned on invested funds.
5151	Food Services, Program Students	Food service program receipts from students.
5161	Food Services, Program Adult	Food service program receipts from adults.
5165	Non Program Food Service	Receipts from the purchase of a la carte food and beverage items.



Significant Revenue Sources		
Code	Source	Description
5171	Student Activities	Revenue from pupil/patron activities (fees, admissions, supplies, etc).
5181	Adventure Club	Fees for before and after school child care.
5185	Preschool	Fees for before and after school child care.
5198	All Other Local	Miscellaneous fees, building rental, etc.
COUNTY		
5211	Fines & Forfeitures	Receipts from traffic tickets, sheriff's sales, etc.
5221	State Assessed Utility Tax	Amount derived from county average levy on the assessed valuation of railroad and utility properties.
STATE		
5311	Basic Formula	Amounts received from the state foundation formula
5312	Transportation	Amounts received from the state for transportation of school children.
5314	Early Childhood Special Education	Amounts received from the state to provide for early childhood (Pre-K) special education.
5319	Classroom Trust	Gaming proceeds.
5322	Vocational At-Risk	Amounts received from the state for alternate education centers.
5324	Parents as Teachers	Amounts received from the state for Parents as Teachers program.
5332	Vocational Technical Aid	Amounts received from the state that represents reimbursement for vocational education.
5333	Food Service	State amounts for the school lunch programs.
5359	Vocational Technical Education Enhancement Grant	Amounts received through the Outstanding Schools Act/SB 380.
5362	A+ Grant Tuition	NCC student tuition received through the Outstanding Schools Act/SB 380.
5381	High Needs	Amounts received for students with disabilities whose special education costs exceed three times the district's current expenditures per average daily attendance.
5397	Other State Revenue	Amounts received from other state agencies.
FEDERAL		
5412	SDAC	Medicaid expense reimbursements.
5427	Vocational Education Act Title I, Basic Grant; Perkins	Allocation of funds to improve vocational education programs with the full participation of individuals who are members of special populations.
5435	JTPA	Job Training Partnership Act revenue.
5441	IDEA	Amounts from Individuals with Disabilities Act PL 102-142.
5442	Early Childhood Special Education	Pre-K program federal funding.



Significant Revenue Sources		
Code	Source	Description
5445	School Lunch Program	Amounts for federal food lunch program.
5446	School Breakfast Program	Amounts for federal school breakfast program.
5451	Title I	Amounts received to fund reading teachers.
5465	Title IIA	Amounts received through the state for professional development in core subject areas.
5484	Pell Grants	Amounts to help adult vocational students with expenses.
5497	Other Federal Revenue	Amounts received from other federal agencies.
BONDS		
5611	Sale of Bonds	Proceeds from sale of voter approved General Obligation Bonds.
5641	Sale of Buses	Proceeds from bus sales.
5651	Sale of Property	Proceeds from the sale of district property.
5692	Refunding Bonds	Proceeds from a refunding of general obligation bonds.
AREA FEES/OTHER		
5811	Tuition from Other LEAs - Regular Term	Amounts received from other LEAs for the regular school term.
5821	Area Fees	Tuition fees from area school districts paid so that their students can attend the Northland Career Center.
5841	Non-HC Homeless Transportation	Amounts received through an interdistrict contract for transportation of another school district's students with disabilities.

Figure D5-2 Expenditure Categories

Expenditure Categories		
Code	Category	Description
1000 INSTRUCTION: Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and in other learning situations such as those involving co-curricular activities. Instruction may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.		
1100	Regular Programs	Instructional activities that provide pupils in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and nonvocational workers; and are contrasted with programs designed to improve or overcome physical, mental, social, and/or emotional handicaps.



Expenditure Categories		
Code	Category	Description
1200	Special Programs	Instructional activities designed primarily to deal with pupil exceptionalities. The Special Program Service Area includes pre-kindergarten, kindergarten, elementary and secondary service for the (1) Gifted and Talented; (2) Mentally Retarded; (3) Physically Handicapped; (4) Socially and/or Emotionally Handicapped; (5) Culturally Disadvantaged; (6) Pupils with Learning Disabilities; (7) Bilingual Education; and (8) Other Special Programs for other types of students.
1300	Career Education Programs	Learning experiences which will provide individuals with the opportunity to develop the necessary knowledge, skills, and attitudes needed for employment in an occupational area.
1400	Student Activities	Direct and personal services for public school pupils, such as entertainment, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not a part of the regular instructional program. These activities are characterized by being not-for-credit, other than school hours, interests of students and partially or wholly self-sustaining via dues and admissions. Codes may be incremented sequentially by one to cover the various activities individually. Contracted non-route transportation expenses incurred transporting students to and from activity or field trips are included here.
1900	Payments to Other Districts	Conduit-type payments to the district generally for tuition for services rendered to pupils residing in the paying district. (These are not counted in state totals of expenditures.)
2000 SUPPORT SERVICES: Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction, and to a lesser degree, community services. Support services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.		
2100	Pupils	Activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.
2200	Instructional Staff	Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
2300	General Administration	Activities concerned with establishing and administering policy for operating the local education agency.
2400	School Administration	Those activities concerned with overall administrative responsibility for a single school or a group of schools.
2500	Business	Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal services, property and accounting services, operation and maintenance services, and internal services for operating all schools. This code series is not meant to imply an organizational structure or administrative flow for the district.
2600	Central Office	Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.
3000 COMMUNITY SERVICES: Community Services consist of those activities that do not directly relate to providing education for pupils in the LEA. These include services provided by the LEA for the community as a whole or some segment of the community and community welfare activities.		
3100	Direction of Community Services	Activities concerned with directing, managing, and supervising Community Services.



Expenditure Categories		
Code	Category	Description
3200	Community Recreation Services	Activities concerned with directing, managing, and supervising Community Services.
3500	Early Childhood Program	Activities providing programs for Parents As Teachers and for three and four year old children, outside of a regular classroom setting, by screening, and through parent education. Direct instruction programs should be in Function 1101, Early Childhood, or Function 1281, Special Education.
3700	Non-Public School Pupils' Services	Activities concerned with directing, managing, and supervising non-public school services.
3800	Custody & Care of Children Services	Activities concerned with directing, managing, and supervising custody and care of children services
3900	Other Community Services	Activities concerned with directing, managing, and supervising other Community Services.
4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES: Those activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here within the Capital Projects Fund.		
4100	Facilities Acquisition and Construction Services	Activities concerned with directing, managing, and supervising facility acquisition and construction services.
5000 LONG- AND SHORT-TERM DEBT: Activities servicing the debt of the LEA. Categories of debt services are listed under objects.		
5100	Principal	Amounts paid for bonded indebtedness incurred by the school district, energy loans or other principal payments.
5200	Interest	Interest paid by the school district.



Underlying Assumptions and Significant Trends

While developing the 2014-15 budget, a variety of issues and considerations impacted the final product. The final budget was developed balancing the characteristics of the fiscal landscape with the goals and objectives set forth by stakeholders. The following items are significant issues impacting the 2014-15 budget.

Revenue: Local/County

Local Assessed Valuation. The largest portion of revenue for Platte County R-3 School District is the local property tax base which accounts for approximately 61% of the District's entire operating revenue. The District's assessed valuation has increased from \$431,862,140 in FY14 to \$442,197,765 in FY15. New construction numbers indicate an upward trend for the first time in several years. A substantial amount of property is currently under construction (primarily residential) and will be taxed upon occupancy. Trends from the last four fiscal years illustrate minimal growth in real estate property and a net loss in personal property. Although the assessed valuation of personal property decreased in FY15, the overall assessed valuation increased due to the increase in new construction.

District Tax Levy: Operating Levy. The 2014-2015 adjusted operating levy (all funds except the debt service fund levy) of the District is \$3.5466 per \$100 of assessed valuation. The operating levy cannot exceed the "tax rate ceiling" for the current year without voter approval. The tax rate ceiling, determined annually, is the rate of levy which, when charged against the newly received assessed valuation of the District for the current year, excluding new construction and improvements, will produce an amount of tax revenues equal to tax revenues for the previous year increased by 5% or the Consumer Price Index, whichever is lower; however, the District cannot be required to reduce its operating levy below the minimum rate required to qualify for the highest level of state aid (currently \$2.75). Without a majority of the voters voting on the proposition, the tax rate ceiling cannot, at

any time, exceed the greatest of (a) the tax rate in effect in 1984, (b) the most recent voter-approved tax rate, or (c) \$2.75. Any increase in the District's operating levy above \$6.00 must be approved by two thirds of the voters voting on the proposition. The current tax rate ceiling is \$3.8958 per \$100 of assessed valuation. In spring of 2008, the Missouri legislature passed Senate Bill 711 that now works in conjunction with the Hancock Amendment and requires all taxing entities to roll back their tax rate from the current tax rate (not the tax rate ceiling) in reassessment years. Taxing entities that are voluntarily operating below their voter approved tax ceiling are unable to increase their tax rates to their voter approved ceiling without a levy election. The current levy of \$3.5466 reflects a decrease of less than \$0.01.

District Tax Levy: Debt Service Levy. The District's 2014-2015 debt service levy is \$1.0523 per \$100 of assessed valuation which reflects a decrease of less than \$0.01 from FY14. This was executed so that taxpayers would not see an increase in the total tax rate due to an increase in the operating levy through the Hancock Amendment. Once indebtedness has been approved by the voters and bonds are issued, the District is required under Article VI, Section 26(f) of the Missouri Constitution to levy an annual tax on all taxable tangible property therein sufficient to pay the interest and principal of the indebtedness as they fall due and to retire the same within 20 years from the date of issue. The Board of Education may set the tax rate for debt service, without limitation as to rate or amount, at the level required to make such payments. The tax levy for debt service on the District's general obligation bonds is exempt from the calculations of and limitations upon the tax rate ceiling.

PCSD currently has a total tax levy of \$4.5989 per \$100 of assessed valuation. This rate is composed of \$3.5466 for operating and \$1.0523 for debt service as described above. The tax year 2013 total tax rate levied by the District was also \$4.5989. **Figure D5-3** shows a history of the District's tax levy over the past 5 years.

Figure D5-3 Tax Levy History.

Tax Levy History					
FUND	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15
Fund 001 - Operation/Incidental	3.4688	3.4688	3.5688	3.5389	3.5466
Fund 002 - Special/Teachers	0.0000	0.0000	0.0000	0.0000	0.0000
Fund 003 - Debt Service	1.0600	1.0600	0.9600	1.0600	1.0523
Fund 004 - Capital Fund	0.0000	0.0000	0.0000	0.0000	0.0000
Total	4.5288	4.5288	4.5288	4.5989	4.5989



Prop C. Prop C is a sales tax generated by Proposition C in the early 1980s. This revenue is considered a local source even though it is received monthly from the state on a per pupil basis. The 2014-2015 Prop C sales tax payment is paid on the 2013-2014 weighted average daily attendance (WADA). The annual increases in Prop C revenue has not kept pace with increases in enrollment as forecasted due to lagging sales tax generation. However, an increase in Prop C revenue has been projected for the 2014-2015 fiscal year. Based upon state projections, expected Prop C revenue for 2014-2015 is expected to be \$3.26 million which would provide an increase of approximately \$247,000.

Figure D5-4 Prop C History.

Prop C History		
Year	Prop C WADA Payment	District Prop C Revenue
2007-2008	\$845 per WADA	\$2,278,126
2008-2009	\$804 per WADA	\$2,279,138
2009-2010	\$763 per WADA	\$2,303,005
2010-2011	\$777 per WADA	\$2,483,339
2011-2012	\$834 per WADA	\$2,838,911
2012-2013	\$835 per WADA	\$2,930,007
2013-2014	\$884 per WADA	\$3,130,478
2014-2015	\$860 per WADA	\$3,260,260**

*based on info provided we used a more conservative number as there was some concern expressed by stated budget experts that the DESE provided number may be too aggressive

**estimated

Revenue: State

Basic Formula. The economic downturn has significantly reduced state revenues. State revenues are dependent upon income tax and sales tax. The high unemployment rate and, in turn, the reluctance to spend money has created a disparity between needed revenue and actual revenue. The state announced that the 2014-2015 formula would, once again, not be fully funded by executing a proration factor and freezing the State Adequacy Target (SAT). The formula was prorated at 92.7% during 2013-2014. Speculation of FY15 proration has varied throughout the development of this budget which assumes 95%.

It was anticipated that a fully funded state formula would have resulted in minimum of \$13.1 million of revenue (not including increased SAT) for the 2014-2015 school year to the District. The final 2014-2015 budget has been prepared with state formula revenues expected at \$12.4 million, see **Figure D5-5**. This represents a \$700,000

reduction from a fully funded formula not including the impact of the frozen SAT.

Figure D5-5 Formula Aid.

Formula Aid		
Year	Formula Calculation	Actual Payment
2010-2011	\$8,185,561	\$7,225,454
2011-2012	\$9,737,919	\$9,482,752
2012-2013	\$11,212,886	\$10,042,676
2013-2014	\$11,534,434	\$11,982,983
2014-2015	\$12,446,239	\$12,446,239*

*estimated

Transportation. The DESE transportation program provides public school districts with 75% maximum reimbursement entitlement of their allowable costs eligible for state aid. DESE has stated that 2014-2015 transportation aide will increase \$15 million from the 2013-2014 appropriation. This increase will mean an approximate 15% increase in school transportation funding which is estimated to positively impact PCSD revenue by \$56,250.

Revenue: Federal

Special Education and Title Programs. Title I, Title II, and Title III revenues for 2014-15 school year are expected to be again negatively impacted by sequestration. Sequestration, sometimes called the sequester, is a process that automatically cuts the federal budget across most departments and agencies, including the Department of Education. Sequestration has occurred due to the failure of the Congressional Joint Select Committee on Deficit Reduction to develop a plan for budgetary savings. Since the Joint Committee was unable to agree on which programs to cut and to what degree, sequestration was executed.

PCSD kept programs impacted by sequestration intact during 2013-2014 and this approach will continue in 2014-2015.

Expenditures

This budget is developed with the best and most recent information available to school district officials and the Board of Education. As referenced, budget revisions may be made during the year to accommodate for unforeseen circumstances. The District is proud to call itself a "Quality Continuous Improvement" organization. The District has been engaged in this approach since 2011 when it was used for revising the CSIP. Within the framework of "Quality", the expenditures are determined based on



aligning to organizational goals and objectives which are annually revised based on cycles of learning that reveal the effectiveness of each approach.

Goal 4 of the CSIP is to attract, retain, and develop a high quality staff. Competitive salaries and benefits play a significant role in the attraction and retention of a work force that we expect much from. Over the past 5 years, increases have been lean due to budget constraints and uncertainty directly stemming from the recession. Through conservative budgeting and proactive measures, Platte County has successfully navigated the stormy recession with fiscal health firmly intact. This could only be accomplished by containing personnel costs. Lean increases have been achieved by freezing certified staff vertical schedule movement 3 of the past 5 years. It should be noted that during the past 5 years, performance expectations for all staff have increased and they have delivered. Our student achievement trend lines are positive in most areas. In some areas, we have set the standard for improvement across the metropolitan area. This is attributable to teachers, support staff, and administrators who are making continuous improvement of student learning their top priority.

To continually improve our ability to attract, retain, and develop a high quality staff; the following salary enhancements (**Figure D5-6**) were provided following a market analysis and a collaborative process with Team Platte County.

Figure D5-6 Salary Enhancements.

Salary Enhancements	
Schedule/Classification	Average Increase
Teacher Salary Schedule	3.59%
Certified Staff (Not on Salary Schedule)	3.59%
Classified Salary Schedule	5.12%
Technical/Professional Salary Schedule	3.89%
Transportation (Drivers)	1.5%

The District also provides board paid health insurance to interested employees. Following an 8% reduction in premiums in FY14, premiums increased (as planned) 1.68% for FY15.

Figure D5-7 shows additional factors that affected the development of this year's budget.

Figure D5-7 Key Factors Affecting Budget Including Capital Projects*.

Key Factors Affecting Budget		
Goal	Key Factor	Approximate Cost
Goal 1 Goal 4	Wireless (at remaining four buildings) and district wide voiceover IP phone infrastructure*	\$180,000
Goal 1 Goal 4	Chromebook mobile carts*	\$156,000
Goal 1 Goal 2	Addition of 17 FTEs due to enrollment increases. Positions were added to maintain class sizes within the DESE "minimum" and "desired" standards.	\$850,000
Goal 2	Service preventative maintenance scheduling*	\$400,000
Goal 2 Goal 5	Aquatics Center payment to County*	\$170,000
Goal 2 Goal 3	Purchase of one new bus to replace a bus totaled in an accident*	\$85,000
Goal 1	Northland CAPS college and career student fees	\$65,000



Figure D5-8 shows a projected summary of balances and transfers.

Figure D5-8 Projected Summary of Balances and Transfers.

Projected Summary of Balances and Transfers					
FY15	Fund 1 General	Fund 2 Special Revenue	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
Projected Beginning Fund Balances - July 1, 2014	7,003,144.30	0	1,933,308.33	1,849,225.67	10,785,678.30
Revenues	22,120,096.00	17,693,178.71	4,913,838.00	1,008,500.00	45,735,612.71
Total Revenues And Balances	29,123,240.30	17,693,178.71	6,847,146.33	2,857,725.67	56,521,291.01
Transfer To	0	6,974,048.29	0	1,856,516.00	8,830,564.29
Transfer From	8,830,564.29	0	0	0	8,830,564.29
Expenditures	13,381,855.00	24,667,227.00	4,890,404.00	2,813,788.00	45,753,274.00
Projected Ending Fund Balances - June 30, 2015	6,910,821.01	0.00	1,956,742.33	1,900,453.67	10,768,017.01

The table above details the statement of revenue, expenditures and changes in fund equity for 2010-2011 through 2017-2018. The values for revenue, expenditures, and transfers for 2014-2015 are projections. The balances and fund balance percentage for June 30, 2014 and beyond are estimates based upon these projections. Actual values for 2014-2015 will become known after the close of the fiscal year in July 2015. Operating fund balance is calculated at the end of a fiscal year by dividing the sum of unrestricted balances in Fund 001 and Fund 002 by the sum of expenditures in Fund 001 and Fund 002 for that same fiscal year.

The projected ending operating fund balance for 2014-2015 is approximately 21.0% or 9 weeks operating cash.

The Board of Education has identified a desired fund balance range to be between 18-22%. To honor this desire, the Business section of the CSIP specifically monitors this as an indicator of fiscal health. There have been slight variances since FY11 but generally balances have remained within this desired range. Maintaining fund balances in this range allows the District to meet cash flow demands throughout the school year, contributes to the exemplary bond rating given the District, and provides monies for contingencies. Fund balance also allows for economic stability for the District.

Fund Balances 2011-2018

The values for balances, revenue, expenditures, and transfers for 2010-2011 through 2013-2014 are based on actual data. 2014-2015 values reflect the budgeted amounts. 2015-2016 through 2017-2018 are projected values.

Addressing Negative Trends

Negative trends are negligible and do not necessitate action.

D6. ADDITIONAL COSTS AND SAVINGS FOR CAPITAL PROJECTS

Budgeted Capital Expenditures and Long-Range Capital Improvement Plan

The District uses an engaging capital planning process to prioritize major capital projects. The District uses the CSIP learning cycle to drive the prioritization of maintenance and improvements of existing facilities. Additionally, a LRP has been developed collaboratively with more than 60 community members to guide expansion of facilities relative to enrollment increases. The LRP consists of planning criteria, feeder system diagram, and flashpoint diagram. The planning criteria provides a set of statements that guide decisions on facility development such as determining necessary



acreage, desired class sizes, building capacity, and other factors. The feeder system diagram outlines the desired feeder system plans at enrollment flashpoints. The flashpoint diagram provides enrollment thresholds that trigger planning of new facilities and occupancy of new facilities if and when enrollment flashpoints are realized. The LRP is a high level guide rather than a blueprint and is updated annually to incorporate actual enrollment figures. The 2014-15 budget does include needed professional services to plan for the future. The District intends on asking the voters for a tax levy increase to fund necessary expansion during the April 2015 election cycle. The actual capital costs associated with the construction of the approved project would not be a FY15 expense. The funding sources for an LRP project would, generally, be provided through seeking voter approval to issue General Revenue Bonds or Lease Purchase Revenue Bonds and servicing the associated debt through a tax levy increase or through growth in the local tax base.

For budget year 2014-15, capital expenditures are budgeted in Function 6500 – Capital Outlay account codes. Revenue for this capital plan come from operational sources. An estimated \$1 million is expected to be generated directly into Fund 004 from various sources with the remaining revenue made as an annual transfer available from Fund 001 to Fund 004 as governed by state law. The major capital items that account for the vast majority of expenditures during FY15 are servicing our preventative maintenance schedule (roofing projects, asphalt projects, etc.), installing wireless infrastructure, maintaining our hardware replacement schedule, and replacing and expanding the District's bus fleet.

The total capital outlay in the 2014-15 budget is \$2,813,788. The planned capital expenditures for 2014-15 through 2017-18 are detailed in **Figure D6-1**.

Figure D6-1 Budgeted Capital Expenditures.

Budgeted Capital Expenditures							
	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
1100 - Regular Programs: 6541 Equipment & Furniture	\$109,537	\$243,027	\$81,576	\$157,913	\$119,504	\$159,282	\$152,917
1200 - Special Programs: 6541 Equipment & Furniture	\$12,460	\$0	\$0	\$3,500	\$0	\$0	\$0
1300 - Career Education Programs: 6531 - Buildings, Related Services 6541 - Equipment & Furniture	\$231,035 \$61,488 \$169,547	\$190,987 \$32,405 \$158,582	\$155,048 \$1,460 \$153,588	\$341,000 \$5,000 \$336,000	\$330,134 \$5,000 \$325,134	\$332,955 \$6,000 \$326,955	\$334,082 \$7,500 \$326,582
1600 - Adult Education: 6541 - Equipment & Furniture	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0
2100 - Support Services - Pupils: 6541 - Equipment & Furniture	\$1,250	\$509	\$1,228	\$2,500	\$626	\$1,348	\$1,477



Budgeted Capital Expenditures							
	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18
2300 Support Services - General Administration: 6541 - Equipment & Furniture	\$6,705	\$727	\$140	\$16,000	\$1,343	\$3,425	\$1,502
2500 - Support Services - Business	\$289,296	\$431,219	\$231,493	\$261,500	\$273,578	\$281,390	\$346,390
6397 - Ground Lease	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500	\$31,500
6541 - Equipment & Furniture	\$13,213	\$36,192	\$15,511	\$60,000	\$60,000	\$73,000	\$58,000
6552 - Pupil Transportation Vehicles	\$233,529	\$352,474	\$184,482	\$170,000	\$182,078	\$176,890	\$256,890
6553 - ARRA Bus	\$11,053	\$11,053	\$0	\$0	\$0	\$0	\$0
2600 - Support Services - Technology: 6541 - Equipment & Furniture	\$377,357	\$722,448	\$310,528	\$635,000	\$500,000	\$460,000	\$500,000
4000 - Facilities Acquisition and Construction: 6521 - Building Upkeep and Maintenance	\$721,666	\$799,201	\$1,456,754	\$1,200,000	\$1,225,000	\$1,240,000	\$1,260,000
5100 - DNR Energy Loan Principal: 6614 - DNR Energy Loan Principal	\$0	\$10,089	\$20,177	\$28,848	\$28,858	\$29,077	\$29,301
5200 - District Interest: 6614 - DNR Energy Loan Principal	\$201,806	\$187,154	\$173,679	\$163,827	\$154,367	\$143,528	\$131,679
6623 - Interest on Lease Purchase	\$0	\$0	\$0	\$1,497	\$1,487	\$1,268	\$1,044
201,806	\$187,154	\$173,679	\$162,330	\$152,880	\$142,260	\$130,635	
5300 - District Bond Fees: 6631 - Paying Agent's Fee, Bond	\$4,529	\$2,370	\$2,696	\$2,700	\$2,700	\$2,700	\$2,700
Grand Total	\$1,955,641	\$2,587,732	\$2,433,319	\$2,813,788	\$2,636,111	\$2,653,704	\$2,760,049



D7. DEBT OBLIGATION IMPACTS

Financial Data

The District's sustained enrollment growth has caused the District to go to its voters to get authority to issue debt to build facilities to educate our students on a regular basis. Of the total outstanding debt of \$62,069,794, all but \$3,740,000 for the Building Corporation Leasehold is paid through the Debt Service Fund with proceeds from the annual Debt Service taxes (\$1.06 cents per \$100 assessed valuation in 2013-2014) collected. In 2008-09 the District also began funding the lease purchase for the District Education Center by merging it with the Stadium Corporation. **Figure D7-1** shows the District's debt obligations.

Figure D7-1 Debt Obligations.

Debt Obligations		2014	2013*	2012
2004 General Obligation Building Bonds		-	\$24,000,000	\$24,000,000
2005 General Obligation Refunding Bonds		-	\$275,000	\$575,000
2006 General Obligation Refunding Bonds		\$9,990,000	\$9,990,000	\$9,990,000
2007 General Obligation Building Bonds		\$13,000,000	\$13,000,000	\$13,000,000
2008 General Obligation Refunding Building Bonds		\$1,450,000	\$1,975,000	\$2,475,000
2008 General Obligation Bonds		\$7,950,000	\$7,950,000	\$7,950,000
2009 General Obligation Refunding Bonds		\$5,600,000	\$6,150,000	\$6,650,000
2010 General Obligation Refunding Bonds		\$6,100,000	\$6,850,000	\$7,500,000
2012 General Obligation Refunding Bonds		\$9,700,000	\$9,700,000	-
2014 General Obligation Refunding Bonds		\$4,315,000	-	-
2008 Building Corporation Leasehold Refunding and Improvement Revenue Bonds		\$3,740,000	\$3,985,000	\$4,200,000
Bus Leases		-	\$102,516	\$307,837
DNR Loan #1		\$154,505	\$174,681	\$184,770
DNR Loan #2		\$70,289	-	-
Total		\$62,069,794	\$84,152,197	\$76,832,607

*Funds are held in two irrevocable escrow accounts as of June 30, 2013 in sufficient amounts to redeem \$19,510,000 principal outstanding of the 2004 General Obligation School Building Bonds. Taking into account these funds, the net principal outstanding of the District is \$64,642,197 as of June 30, 2013.

Figure D7-2 Bond Issue History.

Bond Issue History					
Bond Issue	Election	Authorized	Debt Remaining (Principal)	Debt Remaining (Interest)	Debt Retired
Series 2006	No	N/A	\$9,990,000	\$3,500,000	March 2024
Series 2007	Yes	\$13,000,000	\$13,000,000	\$6,319,500	March 2027
Series 2008 Refunding	No	N/A	\$1,450,000	\$75,562	March 2016
Series 2008	Yes	\$7,950,000	\$7,950,000	\$5,010,000	March 2028
Series 2009	No	N/A	\$5,600,000	\$610,000	March 2019
Series 2010	No	N/A	\$6,100,000	\$860,500	March 2021
Series 2012	No	N/A	\$9,700,000	\$1,459,000	March 2024
Series 2014	No	N/A	\$4,315,000	\$331,379	March 2018
Total GO Debt			\$58,105,000	\$18,165,941	



Bond Issue History					
Bond Issue	Election	Authorized	Debt Remaining (Principal)	Debt Remaining (Interest)	Debt Retired
2008 Building Corp	N/A	\$4,985,000	\$3,740,000	\$1,233,267	March 2028
DNR Loan #1	N/A	\$184,770	\$154,505	-	February 2022
DNR Loan #2	N/A	\$70,289	\$70,289	\$7,120	April 2022
Total Other Debt			\$3,964,794	\$1,240,387	
Total Long-Term Debt			\$62,069,794	\$19,406,328	

Relationship Between Current Debt Levels and Legal Debt Limits

Article VI, Section 26(b) of the Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities). Based upon 2014 assessed valuation figures, it is anticipated that the District will have a bonded indebtedness limit of more than \$70 million for 2014-15.

Effect of Existing Debt Levels on Current and Future Budgets

Current debt levels are adequately serviced through dedicated revenue sources. Since Platte County maintains a debt service levy (\$1.0523) that is well below the state auditor's calculated ceiling of \$2.0571, existing debt is not anticipated to have a positive or negative effect on current and future budgets.

D8. DISCLOSURES

Accrued Obligation for Post-Employment Benefits

COBRA Benefits

Under COBRA, the District provides healthcare benefits to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured on or before the first day of each month for the actual month covered. This program is offered for the duration of 18 to 36 months after the termination date. There is no associated cost to the District under this program.

Retiree Benefits

Professional and support staff members participate in the Public School Retirement System (PSRS) of the State of Missouri or in the Public Education Employee Retirement System (PEERS) as allowed by law. Retired employees participating in PSRS or PEERS, as well as their dependents, surviving spouse and children, are allowed to remain or become members in District health benefit programs. Certain requirements are outlined by the state government for this coverage. The premium

is paid in full by the insured on or before the first day of each month for the actual month covered. There is no associated cost to the District under either program. The District prepares the initial COBRA or retiree enrollment forms and the former employee makes the premium payment for the insurance carrier to the District. It is then remitted to the insurance company with the District's payment for active employees.

Classifications of Fund Balances per GASB 54

Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all governments that report governmental funds. GASB 54 establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

For committed fund balances (as defined in GASB 54), the District's highest level of decision making authority is the Board of Education. Restrictions are authorized by the Board based on recommended fund placement in the original adopted budget and later revised budget, as well as by Board resolution. Further, the Board delegates the authority to assign amounts for specific purpose(s) to the Superintendent or designee.

GASB 54 establishes five fund balance categories: Nonspendable, Restricted, Committed, Assigned and Unassigned:

1. Nonspendable fund balance - Funds that cannot be spent due to their form or funds that legally or contractually must be maintained intact.
2. Restricted fund balance - Funds that are constrained for a specific purpose - restricted expenditure use.
3. Committed fund balance - Funds that are designated for a special purpose by a government using its highest level of decision making authority. The Board would make the commitment and only the Board can remove such a commitment.
4. Assigned fund balance - For all governmental funds



other than the General Fund - the amount reported as assigned should not result in a deficit in unassigned fund balance.

- Unassigned fund balance - Represents only the General Fund and all remaining fund balances not classified in the first four levels.

For all funds except the Debt Service Fund, the Board may consider the order of spending as restricted, committed, assigned, and then unassigned amounts as available. For the Debt Service Fund, the Board may approve unrestricted or assigned balances to be spent prior to restricted balances, allowing the spending of interest prior to principal. The year-end audit process will establish the fund balance restriction recommendations for classifying remaining fund balances as required by GASB 54.

State rules for public school finance require Teacher's Fund (Special Revenue Fund) be used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries and benefits and tuition payments to other school districts as outlined by the ASBR. Substantial sources of revenue for the Teacher's Fund will be through transfers from General

Fund balances and the required state basic formula and Proposition C sales tax allocations. The Board established the Teacher's Fund as a special revenue fund, and a major fund, in the financial statements.

The District shall maintain sufficient financial reserves to provide for prudent financial management and for adequacy of cash flow to support operations. The operating fund balance is the combined fund balances of the General, Teacher's, and Capital Projects Funds. These reserves include elements for an operating reserve and a financial stabilization reserve. The appropriate amount for the operating reserve fund should be reviewed periodically.

As fund balances approach the 18 to 22 percent Board established minimum reserve balance, the Board may determine necessary action to include, but not be limited to, a levy election or significant budget reduction measures.

The composition of fund balances as of June 30, 2014, 2013, and 2012, respectively, are shown in **Figure D8-1**.

Figure D8-1 Fund Balance Composition.

Fund Balance Composition				
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund
JUNE 30, 2014				
Restricted: Debt Service	-	-	\$2,578,977	-
Assigned: Student activities Capital projects	\$731,483	-	-	\$1,784,328
Total assigned	\$731,483	-	-	\$1,784,328
Unassigned	\$7,050,817	-	-	-
Total fund balances	\$7,782,300	-	\$2,578,977	\$1,784,328
JUNE 30, 2013				
Restricted: Debt Service	-	-	\$22,178,640	-
Assigned: Student activities Capital projects	\$773,270	-	-	\$2,107,239
Total assigned	\$773,270	-	-	\$2,107,239
Unassigned	\$6,229,874	-	-	-
Total fund balances	\$7,003,144	-	\$22,178,640	\$2,107,239
JUNE 30, 2012				
Restricted: Debt Service	-	-	\$12,326,603	-
Committed Capital Projects	-	-	-	\$77,475



Fund Balance Composition				
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund
Assigned: Student activities, Capital projects	\$787,672	-	-	-
Total assigned	\$787,672	-	-	\$3,064,605
Unassigned	\$5,297,619	-	-	-
Total fund balances	\$6,085,291		\$12,326,603	\$3,142,080



E. INFORMATIONAL SECTION

E1. ASSESSED VALUE OF TAXABLE PROPERTY

Description of How Assessed Values Are Calculated

The single largest revenue item for the District is local taxes. Because of this, assessed valuation (AV) is considered a critical value in planning the annual budget. Historically, AV growth has been strong in Platte County with a plateau starting in FY08 due to the economic recession.

The Platte County and Clay County Assessors and Clerks of the County Court finalized assessment values prior to the District setting the tax levy in August 2014.

In order to maintain equalized AV, the state legislature adopted a maintenance law in 1986. On January 1 in every odd-numbered year, each County Assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization maintenance plan approved by the State Tax Commission.

Each County Assessor is responsible for preparing the tax roll each year and for submitting the tax roll to the Board of Equalization. The county Board of Equalization has the authority to adjust and equalize the values of individual properties appearing on the tax rolls.

For the purposes of budgeting for FY15, the District's aggregate assessed valuation is estimated to be \$442 million which includes a slight decrease in existing property that is offset by an increase in new construction and improvements. The aggregate assessed valuation of approximately \$442 million represents a 2.5% increase from the year prior. The increase in new construction and improvements totals approximately \$12.4 million and is attributable to new corporate personal property and residential construction. **Figures E2-1 and E2-2** provides an overview of past, current, and projected assessed values of the District.

E2. PROPERTY TAX RATES AND COLLECTIONS

Description of How the Tax Rate is Used to Calculate a Tax Bill

All taxable real and personal property within the District is assessed annually by the Platte County Assessor

or Clay County Assessor, as applicable. Missouri law requires that personal property be assessed at 33% of true value and that real property be assessed at the following percentages of true value: Agriculture 12%, Residential 19%, and Commercial 32%. The tax rate of the District is applied per \$100 of AV.

The District is required by law to prepare an annual budget, which includes an estimate of the amount of revenues to be received from all sources for the budget year, including an estimate of the amount of money required to be raised from property taxes and the tax levy rates required to produce such amounts. The budget must also include proposed expenditures and must state the amount required for the payment of interest, amortization and redemption charges on the District's debt for the ensuing budget year. Such estimates are based on the AV figures provided by the Platte County or Clay County Clerk, as applicable. The District must fix its ad valorem property tax rates and certify them to each respective County Clerk no later than September 1 for entry in the tax books.

Each County Clerk receives the county tax books from their respective County Assessor, which sets forth the assessments of real and personal property. Each County Clerk enters the tax rates certified to him/her by the local taxing bodies in the tax books and assesses such rates against all taxable property in the District as shown in such books. Each County Clerk forwards the tax books to their respective County Collector, who is charged with levying and collecting taxes as shown therein.

The County Collector extends the taxes on the tax rolls and issues the tax statements in early December. Taxes are due by December 31 and become delinquent if not paid to the respective County Collector by that time. All tracts of land and city lots on which delinquent taxes are due are charged with a penalty of 18% of each year's delinquency. All lands and lots on which taxes are delinquent and unpaid are subject to sale at public auction in August of each year.

Each County Collector is required to make disbursements of collected taxes to the District each month. Because of the tax collection procedure described above, the District receives the bulk of its monies from local property taxes in the months of December, January and February.

Most Missouri counties by law are authorized to retain a 1% fee for the collection of property taxes with the



assessors allowed to retain 0.6% (beginning in 213) for the assessment of property in first and second-class counties and 1% in third and fourth-class counties. Therefore, even if all taxpayers paid their taxes in a timely fashion, the maximum reasonable collection rate in the above formula would be less than 98.4%.

Figure E2-1 provides four years prior actual figures for assessed valuation, tax rate, and collections.

Figure E2-1 Assessed Valuation, Tax Rate, and Collections.

Assessed Valuation, Tax Rate, and Collections				
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual
Assessed Value	426,725,080.00	425,043,543.00	424,707,951.00	431,862,140.00
Total Levy	4.5288	4.5288	4.5288	4.5989
Tax Bill	19,325,525.42	19,249,371.98	19,234,173.68	19,860,907.96
Tax Bill (less County Fees)	19,035,642.54	18,960,631.40	18,945,661.08	19,562,994.34
Collected District Tax Revenue	18,263,435.00	19,548,137.00	19,200,565.00	19,538,287.00
Collection Rate	95.94%	103.10%	101.35%	99.87%

Figure E2-2 provides current budgeted and three years forecasted figures for assessed valuation, tax rate, and collections.

Figure E2-2 Current Budgeted and Three Years of Forecast for Assessed Valuation, Tax Rate, and Collections.

Current Budgeted and Forecast Assessed Valuation, Tax Rate, and Collections				
	14-15 Budget	15-16 Forecast	16-17 Forecast	17-18 Forecast
Assessed Value	442,070,766.00	450,912,181.32	468,948,668.57	487,706,615.32
Total Levy	4.5989	4.5989	4.5989	4.5989
Tax Bill	20,330,392.46	20,737,000.31	21,566,480.32	22,429,139.53
Tax Bill (less County Fees)	20,025,436.57	20,425,945.30	21,242,983.11	22,092,702.44
Projected District Tax Revenue	19,877,547.00	20,017,426.40	20,818,123.45	21,650,848.39
Collection Rate	99.26%	98.00%	98.00%	98.00%

E3. ANALYSIS OF THE TAX RATE'S EFFECT ON THE AVERAGE TAXPAYER

Figure E3-1 below provides an overview of the tax rates effect on the average taxpayer for the current budget year and four years prior.

Figure E3-1 Analysis of the Tax Rate's Effect on the Average Taxpayer.

Analysis of the Tax Rate's Effect on the Average Taxpayer											
Residential Property (19% of Fair Market Value)											
Year	Market Value	x	% Applied	=	Assessed Value	÷	Tax Rate Application (100)	x	Tax Levy	=	Tax Bill
2010-11	\$ 200,000	x	19.00%	=	\$38,000	÷	\$380	x	\$ 4.5288	=	\$ 1,720.94
2011-12	\$ 200,000	x	19.00%	=	\$38,000	÷	\$380	x	\$ 4.5288	=	\$ 1,720.94
2012-13	\$ 200,000	x	19.00%	=	\$38,000	÷	\$380	x	\$ 4.5288	=	\$ 1,720.94
2013-14	\$ 200,000	x	19.00%	=	\$38,000	÷	\$380	x	\$ 4.5989	=	\$ 1,747.58
2014-15	\$ 200,000	x	19.00%	=	\$38,000	÷	\$380	x	\$ 4.5989	=	\$ 1,747.58



Analysis of the Tax Rate's Effect on the Average Taxpayer											
Commercial Property (32% of Fair Market Value)											
Year	Market Value	x	% Applied	=	Assessed Value	÷	AV/100	x	Tax Levy	=	Tax Bill
2010-11	\$ 1,000,000	x	32.00%	=	\$320,000	÷	\$3,200	x	\$ 4.5288	=	\$ 14,492.16
2011-12	\$ 1,000,000	x	32.00%	=	\$320,000	÷	\$3,200	x	\$ 4.5288	=	\$ 14,492.16
2012-13	\$ 1,000,000	x	32.00%	=	\$320,000	÷	\$3,200	x	\$ 4.5288	=	\$ 14,492.16
2013-14	\$ 1,000,000	x	32.00%	=	\$320,000	÷	\$3,200	x	\$ 4.5989	=	\$ 14,716.48
2014-15	\$ 1,000,000	x	32.00%	=	\$320,000	÷	\$3,200	x	\$ 4.5989	=	\$ 14,716.48
Personal Property (12% of Fair Market Value)											
Year	Market Value	x	% Applied	=	Assessed Value	÷	AV/100	x	Tax Levy	=	Tax Bill
2010-11	\$ 20,000	x	12.00%	=	\$2,400	÷	\$24	x	\$ 4.5288	=	\$ 108.69
2011-12	\$ 20,000	x	12.00%	=	\$2,400	÷	\$24	x	\$ 4.5288	=	\$ 108.69
2012-13	\$ 20,000	x	12.00%	=	\$2,400	÷	\$24	x	\$ 4.5288	=	\$ 108.69
2013-14	\$ 20,000	x	12.00%	=	\$2,400	÷	\$24	x	\$ 4.5989	=	\$ 110.37
2014-15	\$ 20,000	x	12.00%	=	\$2,400	÷	\$24	x	\$ 4.5989	=	\$ 110.37

E5. STUDENT ENROLLMENT HISTORY

Description of Forecasting Methodology and Techniques

PCSD uses enrollment data analysis by cohort and contracts a demographer to predict future enrollment. This information is vital to making decisions to the long-range plan, budget and staffing plan, and educational programs and services. The District's demographer has provided scenarios which are revisited regularly as economic and other factors change. Additionally, the monitoring of residential and other physical developments within the District's boundaries allows PCSD to anticipate and adapt to changes more quickly.

Student Enrollment by School

Over the course of the last five years PCSD has experienced an increase of 22% in student enrollment. Using multiple enrollment projection techniques, PCSD estimates future class sizes and plans for additional staffing needs. This proactive planning ensures we have the staff to meet the needs in all areas, in and out of the classroom.

Three Years Actual

Elementary, middle, high school, and district levels of student enrollment over the last three years are shown in **Figure E5-1**.

Figure E5-1 Enrollment Data from Previous Three Years.

Enrollment Data from Previous Three Years				
Enrollment Year	ES	MS	HS	Total
2010-11	1,730	818	1,008	3,556
2011-12	1,794	838	1,031	3,663
2012-13	1,829	865	1,029	3,723

Current Year Enrollment

Elementary, middle, high school, and district level student enrollment for the current school year is shown in **Figure E5-2**.

Figure E5-2 Enrollment Data Current Year.

Enrollment Data Current Year				
Enrollment Year	ES	MS	HS	Total
2013-14	1,912	873	1,059	3,844

Proposed Budget Year Enrollment

Elementary, middle, high school, and district level student enrollment projected for the proposed budget school year is shown in **Figure E5-3**.

Figure E5-3 Enrollment Data Proposed Budget Year.

Enrollment Data Proposed Year				
Enrollment Year	ES	MS	HS	Total
2014-15	1,936	919	1,104	3,959



Optional: Three Years of Enrollment Forecasts

PCSD is currently one of the smaller districts in the metro area, but is poised to see significant growth over the next several years (**Figure E5-4**). This growth is expected to change student demographics and customer requirements, as well as impact district financial realities.

Figure E5-4 Enrollment Data Forecasts.

Enrollment Data Forecasts				
Enrollment Year	ES	MS	HS	Total
2015-16	1,971	950	1,139	4,060
2016-17	2,016	987	1,184	4,187
2017-18	2,083	983	1,222	4,288

E6. PERSONNEL RESOURCE ALLOCATIONS

Figure E6-1 below lists the full time equivalent (FTE) personnel resource allocation by defined employee groups for 2010 through 2015 (current).

Figure E6-1 Personnel Resource Allocations.

Full Time Equivalent Personnel Resource Allocations					
Position	2010-11	2011-12	2012-13	2013-14	2014-15
Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	2.00	2.00	2.00	2.00	2.00
CFO/Finance Director	1.00	1.00	1.00	1.50	1.00
Director*	5.00	5.50	5.5	5.5	7.5
Coordinator*	3.00	4.00	5.00	5.00	4.00
Supervisor*	1.00	1.00	2.00	3.00	3.00
Principal*	7.00	7.00	7.00	7.00	6.00
Assistant Principal*	4.00	5.00	4.00	5.00	7.00
Teacher, Classroom	236.00	252.00	248.00	265.00	278.00
Librarian	6.07	6.47	6.52	6.52	6.52
Counselor	12.00	11.60	12.60	12.60	12.60
Psychologist	0.00	0.00	0.00	0.00	1.00
Social Worker	4.00	4.00	5.00	5.00	4.40
School Nurse	5.00	3.00	6.00	5.00	5.00
PT/OT	1.00	1.00	1.00	1.00	2.20
Paraprofessional	26.00	35.00	28.00	32.00	26.00
Parent Educator (Parents as Teachers)	3.00	2.00	2.00	2.00	2.00
Maintenance	4.00	4.00	4.00	4.00	5.00
Custodian	28.00	28.00	29.00	29.00	30.50
Technology	4.00	4.00	4.00	4.00	6.00
Secretarial/Clerical	26.00	28.00	31.00	31.00	33.00
Transportation	39.00	40.00	37.00	40.00	42.00
Process Coordinator	2.00	2.00	3.00	3.00	3.00
Speech Therapist	5.00	5.00	5.00	5.00	6.00
Total	417.07	444.47	445.12	472.02	493.22

*Increase/decrease in FTEs maybe due to the retitling/recoding of a Coordinator and a Principal. Key Factors Affecting the Budget ([see page 4, 7, and 65](#)) may or may not include all FTE adds due to varying circumstances, such as certain FTE additions being previously outsourced.



E7. OUTSTANDING BOND ISSUES AND BOND AMORTIZATION SCHEDULES

PCSD has experienced substantial growth over the past two decades that have warranted the District to go to its voters seeking authority to issue debt to expand facilities. During that time the District has grown from approximately 1,200 students to almost 4,000. The outstanding bond issues that are still being paid were to fund projects directly correlated to the need for additional capacity. In April 2004, District voters passed a \$24,000,000 bond issue to construct a new Platte City Middle School and renovate existing Platte County High School which included annexing the building vacated

by Platte City Middle School students. Again in 2007, the District asked voters to approve the issuance of \$13,000,000 in general obligation bonds to construct Pathfinder Elementary and an addition to Siegrist Elementary. The last successful bond issue was in 2008 when the District asked voters to approve \$7,950,000 in general obligation bonds to renovate Barry School, expand Paxton Elementary, and construct parking lots.

The list of the District's current debt schedule appears in **Figure E7-1** on the following page. The District's total debt entering the 2014-2015 school year is \$58,105,000 in principal and \$18,165,941 in interest to be paid through 2027-2028.



Figure E7-1 Current Debt Schedule.

Payment Date	Current Debt Schedule																
	SERIES 2006 REFUNDING BONDS		SERIES 2007 NEW MONEY BONDS		SERIES 2008 REFUNDING BONDS		SERIES 2008 NEW MONEY BONDS		SERIES 2009 REFUNDING BONDS		SERIES 2010 REFUNDING BONDS		SERIES 2012 REFUNDING BONDS		SERIES 2014 REFUNDING BONDS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
01-Sep-14		199,800.00		313,625.00		23,562.50		198,750.00		84,300.00		98,000.00		97,000.00		65,803.75	
01-Mar-15		199,800.00		313,625.00		575,000	23,562.50		198,750.00	500,000	84,300.00	650,000	98,000.00		97,000.00	1,000,000	64,725.00
01-Sep-15		199,800.00		313,625.00			14,218.75		198,750.00		78,050.00		91,500.00		97,000.00		49,725.00
01-Mar-16		199,800.00		313,625.00		875,000	14,218.75		198,750.00	550,000	78,050.00	700,000	91,500.00		97,000.00	1,100,000	49,725.00
01-Sep-16		199,800.00		313,625.00					198,750.00		69,800.00		82,750.00		97,000.00		33,225.00
01-Mar-17		199,800.00		313,625.00					198,750.00	1,450,000	69,800.00	750,000	82,750.00		97,000.00	1,050,000	33,225.00
01-Sep-17		199,800.00		313,625.00					198,750.00		48,050.00		64,000.00		97,000.00		17,475.00
01-Mar-18		199,800.00		313,625.00					198,750.00	1,550,000	48,050.00	1,000,000	64,000.00		97,000.00	1,165,000	17,475.00
01-Sep-18		199,800.00		313,625.00					198,750.00		24,800.00		46,500.00		97,000.00		
01-Mar-19		199,800.00		313,625.00					198,750.00	1,550,000	24,800.00	1,000,000	46,500.00	1,250,000	97,000.00		
01-Sep-19		199,800.00		313,625.00					198,750.00				31,500.00		84,500.00		
01-Mar-20		199,800.00	1,150,000	313,625.00					198,750.00			1,000,000	31,500.00	2,500,000	84,500.00		
01-Sep-20		199,800.00		287,750.00					198,750.00				16,000.00		59,500.00		
01-Mar-21		199,800.00	1,250,000	287,750.00					198,750.00			1,000,000	16,000.00	2,600,000	59,500.00		
01-Sep-21		199,800.00		259,625.00					198,750.00						33,500.00		
01-Mar-22	4,000,000	199,800.00	1,400,000	259,625.00					198,750.00						33,500.00		
01-Sep-22		119,800.00		228,125.00					198,750.00						33,500.00		
01-Mar-23	4,400,000	119,800.00	1,500,000	228,125.00					198,750.00						33,500.00		
01-Sep-23		31,800.00		192,500.00					198,750.00						33,500.00		
01-Mar-24	1,590,000	31,800.00	1,700,000	192,500.00					198,750.00					3,350,000	33,500.00		
01-Sep-24				150,000.00					198,750.00								
01-Mar-25			1,800,000	150,000.00					1,750,000	198,750.00							
01-Sep-25				105,000.00						155,000.00							
01-Mar-26				2,000,000	105,000.00				1,900,000	155,000.00							
01-Sep-26					55,000.00					107,500.00							
01-Mar-27				2,200,000	55,000.00				2,050,000	107,500.00							
01-Sep-27										56,250.00							
01-Mar-28									2,250,000	56,250.00							
Totals	9,990,000	3,500,000.00	13,000,000	6,319,500.00	1,450,000	75,562.50	7,950,000	5,010,000.00	5,600,000	610,000.00	6,100,000	860,500.00	9,700,000	1,459,000.00	4,315,000	331,378.75	



E8. PERFORMANCE MEASURES

PCSD has a variety of student performance measures used to ensure student progress toward success in life, per the District vision statement. Students in grades 3-8 annually take grade level Missouri Assessment Program (MAP) exams in ELA and math. Additionally, high school students take End-of-Course (EOC) exams upon completions of State-designated core content classes.

Selected State and/or National Standardized Test Scores

Figures E8-1 through E8-3 show the percentage in the top two levels for the District's Elementary MAP scores, grades 3-8 for ELA, Mathematics, and Science.

Figure E8-1 2011-2013 Elementary MAP Grades 3-8, ELA, Percentage in Top Two Levels.

2011-2013 Elementary MAP Grades 3-8, ELA	
Year	% in Top Two Levels
2011	62.53
2012	63.86
2013	64.58

Figure E8-2 2011-2013 Elementary MAP Grades 3-8, Mathematics, Percentage in Top Two Levels.

2011-2013 Elementary MAP Grades 3-8, Mathematics	
Year	% in Top Two Levels
2011	59.05
2012	59.16
2013	58.10

Figure E8-3 2011-2013 Elementary MAP Grades 3-8, Science, Percentage in Top Two Levels.

2011-2013 Elementary MAP Grades 3-8, Science	
Year	% in Top Two Levels
2011	58.82
2012	64.49
2013	63.27

Figures E8-4 through E8-7 shows the percentage in the top two levels for the District's EOC scores for grades 9-12, for ELA, Mathematics, Science, and Social Studies.

Figure E8-4 2011-2013 EOC Grades 9-12, ELA, Percentage in Top Two Levels.

2011-2013 EOC Grades 9-12, ELA	
Year	% in Top Two Levels
2011	77.78
2012	70.62
2013	70.97

Figure E8-5 2011-2013 EOC Grades 9-12, Mathematics, Percentage in Top Two Levels.

2011-2013 EOC Grades 9-12, Mathematics	
Year	% in Top Two Levels
2011	59.92
2012	67.08
2013	61.69

Figure E8-6 2011-2013 EOC Grades 9-12, Science, Percentage in Top Two Levels.

2011-2013 EOC Grades 9-12, Science	
Year	% in Top Two Levels
2011	69.57
2012	63.28
2013	78.20

Figure E8-7 2011-2013 EOC Grades 9-12, Social Studies, Percentage in Top Two Levels.

2011-2013 EOC Grades 9-12, Social Studies	
Year	% in Top Two Levels
2011	50.52
2012	58.38
2013	64.37

Figure E8-8 shows the District's ACT Results of the graduates who took the standardized test from 2011 to 2013.

Figure E8-8 2011-2013 District ACT Results.

2011-2013 District ACT Results						
Year	% of Grads Testing	Overall Score	English	Math	Reading	Science
2011	71.5	21.9	22.0	21.0	22.0	22.0
2012	78.8	22.0	21.7	21.4	22.5	21.9
2013	75.4	22.4	22.3	21.7	22.7	22.5



Drop-out Rates

PCSD's drop-out rates from the previous three years are shown in *Figure E8-9*.

Figure E8-9 2011-2013 Drop-out Rates.

2011-2013 Drop-out Rates	
Year	Drop-out Rate
2011	.80
2012	1.70
2013	2.90

Figure E8-10 2011-2013 Percentage of Free and Reduced-Price Meals.

2011-2013 Percentage of Free and Reduced-Price Meals	
Year	% of Free and Reduced-Price Meals
2011	22.1
2012	24.5
2013	25.7

Percentage of Free and Reduced-Price Meals

The District's percentage of free and reduced-price meals are shown in *Figure E8-10*.



E9. GLOSSARY OF TERMS AND ACRONYMS

AC	Admin Council
ADA	Average Daily Attendance
ALD	Annual Leave Days
AP	Advanced Placement
ARRA	American Recovery and Reinvestment Act
ASBR	Annual Secretary of the Board Report
AV	Audio Visual
AV	Assessed Valuation
BRTF	Budget Reduction Task Force
BSIP	Building Strategic Improvement Plan
COBRA	Consolidated Omnibus Budget Reconciliation Act
Consumer Price Index	A measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food and medical care. Changes in CPI are used to assess price changes associated with the cost of living.
CSIP	Comprehensive Strategic Improvement Plan
CTE	Career/Technical Education
DESE	Department of Elementary and Secondary Education
DNR	Department of Natural Resources
ECSE	Early Childhood Special Education
ELA	English Language Arts
ELL	English Language Learners
EOC	End of Course Exam
FIRREA	Financial Institutions Reform, Recovery, and Enforcement Act
FTE	Full Time Equivalent
FY	Fiscal Year
GASB	Government Accounting and Standards Board
Hancock Amendment	An amendment of the Missouri State constitution that ensures changes in property value through reassessment are revenue neutral to taxing entities.
IEP	Individualized Education Plan
LRP	Long Range Plan
MAP	Missouri Assessment Program
MSIP	Missouri School Improvement Program
NCC	Northland Career Center
PCHS	Platte County High School
PCSD	Platte County R-3 School District
PDSA	Plan-Do-Study-Act
PE	Physical Education



PEERS	Public Education Employee Retirement System of Missouri
Perkins Cost of Instruction	The Perkins Act provides federal funds for vocational-technical programs.
Proposition C	State sales and use tax that was approved in 1982 that provided \$0.01 per \$1.00 for education and transportation while requiring the local entity to reduce local taxes by half of the additional sales tax revenue received.
PSRS	Public School Retirement System of Missouri
QCI	Quality Continuous Improvement
RSMo	Missouri Revised Statutes
RtI	Response to Intervention
S&P	Standard and Poor's
SAT	State Adequacy Target
SC	Superintendent's Cabinet
Senate Bill 711	Missouri State law regarding property taxation rate rollbacks by all political subdivisions in reassessment years, voter-approved tax increases, and the time line for the assessment and appeal of property taxes.
SISFIN	Student Information Systems Financial
S-PSRS	PSRS members who are required to contribute to Social Security.
VMV	Vision, Mission, and Values
WADA	Weighted Average Daily Attendance

