Mankato Area Public Schools

2015-2016
Budget

April 18, 2016

MANKATO AREA PUBLIC SCHOOLS
2015-2016 BUDGET

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MANKATO AREA PUBLIC SCHOOLS
2015-2016 BUDGET

INTRODUCTION

In the current economic and political climate, many school districts are finding it increasingly difficult to provide a quality education and at the same time balance the budget. The maintenance of a sound financial position represents one of the most important aspects of credibility with the public and credit worthiness with rating/bonding companies. When evaluating financial operations, rating companies examine numerous measures, including the relative size and availability of operating reserves, the district's revenue structure, major expenditure items, revenue and expenditure growth trends, accuracy of enrollment projections, budget variances, cash flow, budget planning and monitoring, labor relations, and long-term capital plans. Much emphasis is placed on the degree of financial control demonstrated by the district.

A school district's General Fund balance is one of the key measures that provides a "snapshot" of a school district's financial position. The unassigned balance, in particular, provides the district with reserves that can be used to address unforeseen contingencies and to enhance cash flow.

In their reviews, many rating companies have found that the lack of any formal reserve policy usually leads to overspending and often results in substantial weakening of district finances. This lack of a formal reserve policy and subsequent financial deterioration can lead to the loss of public confidence and a downgrade in credit worthiness. Because of the importance of a reserve policy, the School Board adopted Policy 723, which states that it will be the policy of the School Board to attempt to maintain a reserve of one-month's expenditures.

GENERAL FUND – UNASSIGNED

A reserve of one-months expenditures for the General Fund would be approximately $6,831,407. The estimated June 30, 2016 unassigned General Fund balance is budgeted in this document to be $10,192,498.

The unassigned General Fund balance is projected to be one and one-half months expenditure reserve. A larger reserve will be beneficial with the additional operating costs associated with the new middle school next year.

FOOD SERVICE FUND

The Food Service Fund balance on June 30, 2016 is budgeted to be $943,757 or approximately a two and three-fourths months expenditure reserve. The Food Service Fund is in good financial condition at this time.

COMMUNITY SERVICE FUND

The Community Service Fund balance on June 30, 2016 is budgeted to be $1,811,307 or approximately a three and three-fourths month reserve. The Community Service Fund remains in good financial condition.

CAPITAL EXPENDITURE FUND

The estimated Capital Expenditure Fund balance on June 30, 2016 is budgeted to be $1,903,592 or approximately a six and one-half months reserve. In addition, the reserve for deferred maintenance is projected to be $137,837. The School District will begin Alternative Facilities funding of projects in fiscal year 2016-17. Capital Fund expenditures are determined in the fall of each year when the District's Ten Year Facility Plan is updated. The Capital Expenditure Fund is considered a part of the District's General Fund. However, the funds still must be reserved for capital purposes as in past years.

DEBT SERVICE FUND

The Debt Service Fund is budgeted to have a reserve balance on June 30, 2016 of $16,549,204. These reserve funds are needed to insure adequate cash flow for the annual payment of bonds originally issued in January of 2001, January of 2006, August of 2008 and February 2014. These bonds are scheduled to be paid off in the years 2021, 2026, 2029 and 2034 respectively. Advance bond refunding to take advantage of low interest rates increased the reserve balance. Funds are held in escrow to the bond call dates.

OPEB TRUST AND OPEB DEBT SERVICE FUNDS

The OPEB (Other Post Employment Benefit) Trust Fund and debt services fund were established to record the entries for the irrevocable trust bonds proceeds and payments. The bonds are scheduled to be paid off in 2024.

ALL SEASONS ARENA FUND

Mankato Area Public Schools serves as the fiscal agent and operator for the All Seasons Ice Arena. The arena is jointly owned by the Cities of Mankato, North Mankato, and Skyline as well as Blue Earth County. Any deficits which may occur in this fund are billed out to the owners as per an agreed upon schedule. At this time, the All Seasons Arena Fund is in good financial condition.

TOTAL BUDGET SUMMARY

Total budgeted revenues* $120,473,756 for 2015-2016 are up by 10.9% from 2014-2015 $108,606,009. Total budgeted expenditures* $111,163,801 are up by 6.6% from 2014-2015 $104,311,511.

*Does not include Building Construction Fund Revenues & Expenditures, OPEB Trust and Debt Service.

Adopted: May 7, 1996 *District 77 Policy 723*

Revised: April 18, 2011

723 FUND BALANCES

I. PURPOSE

The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

III. DEFINITIONS

A. "Assigned" fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.

B. "Committed" fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.

C. "Enabling legislation" means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.

D. "Fund balance" means the arithmetic difference between the assets and liabilities reported in a school district fund.

E. "Nonspendable" fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.

F. "Restricted" fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

G. "Unassigned" fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

H. "Unrestricted" fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. This amount can be determined by adding the committed, assigned, and unassigned fund balances.

IV. CLASSIFICATION OF FUND BALANCES

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned, and unassigned.

V. MINIMUM FUND BALANCE

It is the policy of this school district to attempt to maintain a reserve equal to one month's expenditures in each of its funds.

VI. ORDER OF RESOURCE USE

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.

VII. COMMITTING FUND BALANCE

A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

VIII. ASSIGNING FUND BALANCE

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: Superintendent of Schools and the Director of Business Affairs. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

IX. REVIEW

The school board will conduct an annual review of the sufficiency of the minimum unassigned general fund balance level.

Legal References: Statement No. 54 of the Governmental Accounting Standards Board

Cross References: MSBA Service Manual, Chapter 7, Education Funding

STATISTICAL DATA

MANKATO AREA PUBLIC SCHOOLS
FUND BALANCE SUMMARY

FUND	7/1/2015 ESTIMATED BALANCE	2015-2016 ESTIMATED REVENUE	2015-2016 ESTIMATED EXPENDITURES	6/30/2016 ESTIMATED BALANCE
GENERAL-UNASSIGNED	$10,595,167.00	$81,574,216.00	$81,976,885.00	$10,192,498.00
GENERAL- RESERVED SEVERANCE/SD*/BASIC SKILLS	$2,187,053.00	$0.00	$0	$2,187,053.00
GENERAL-CAPITAL	$2,152,323.00	$3,330,803.00	$3,579,534.00	$1,903,592.00
GENERAL-DEF MAINTENANCE	$262,335.00	$550,502.00	$675,000.00	$137,837.00
GENERAL-HEALTH/SAFETY	($582,833.00)	$756,125.00	$650,000.00	($476,708.00)
FOOD SERVICE	$1,024,687.00	$3,901,000.00	$3,981,930.00	$943,757.00
COMMUNITY SERVICE	$1,417,247.00	$6,200,828.00	$5,806,768.00	$1,811,307.00
DEBT REDEMPTION	$6,883,406.00	$23,443,282.00	$13,777,484.00	$16,549,204.00
OPEB TRUST	$13,433,611.00	$0.00	$952,681.00	$12,480,930.00
OPEB TRUST SERVICE	$341,210.00	$989,734.00	$1,020,005.00	$310,939.00
ALL SEASONS ARENA	$929,189.00	$717,000.00	$716,200.00	$929,989.00
BUILDING CONSTRUCTION	$54,308,016.00	$300,000.00	$35,051,000.00	$19,557,016.00
TOTAL ALL FUNDS	$92,951,411.00	$120,473,756.00 **	$111,163,801.00 **	$66,527,414.00

*STAFF DEVELOPMENT
**EXCLUDES BUILDING CONSTRUCTION FUND, OPEB TRUST AND DEBT SERVICE

Mankato Area Public Schools

SUMMARY OF REVENUE SOURCES

ALL FUNDS

YEAR ENDED 30-Jun	PROPERTY TAX LEVIES	% OF TOTAL	STATE REVENUES	% OF TOTAL	ALL OTHER SOURCES	% 0F TOTAL	TOTAL REVENUES
2005	$7,333,588	11.40%	$48,248,901	75.20%	$8,609,334		
2006	$7,510,136	11.40%	$49,862,077	75.60%	$8,623,103	13.40%	$64,191,823
2007	$10,860,890	15.60%	$50,033,321	71.70%	$8,852,820	13.00%	$65,995,316
2008	$11,594,464	15.80%	$53,117,494	72.30%	$8,705,168	12.70%	$69,747,031
2009	$13,751,056	17.30%	$55,085,484	69.40%	$10,570,667	11.90%	$73,417,126
2010	$15,718,098	19.00%	$50,724,459	61.30%	$16,231,768	13.30%	$79,407,207
2011	$15,798,179	18.40%	$56,322,194	65.60%	$13,724,016	19.70%	$82,727,985
2012	$15,666,505	18.33%	$58,002,663	67.86%	$11,803,883	16.00%	$85,844,389
2013	$16,717,644	18.91%	$60,443,409	68.38%	$11,229,270	13.81%	$85,473,051
2014	$14,919,523	16.82%	$62,490,008	70.45%	$11,286,090	12.71%	$88,390,323
2015	$18,540,676	17.07%	$67,804,926	62.43%	$22,260,407	12.73%	$108,606,009
2016	$19,254,129	16.08%	$71,778,616	59.94%	$29,441,011	23.98%	$120,473,756

Note: Summary does not include Building Construction Funds and OPEB Trust and Debt Service

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MANKATO AREA PUBLIC SCHOOLS
EXPENDITURE SUMMARY
ALL FUNDS

EXPENDITURE CATEGORY	AMOUNT	PERCENT OF TOTAL
ADMINISTRATION	$2,684,975.00	2.42%
DISTRICT SUPPORT SERVICE	$1,381,650.00	1.24%
REGULAR INSTRUCTION	$30,895,301.00	27.79%
STUDENT ACTIVITIES	$1,650,275.00	1.48%
VOCATIONAL INSTRUCTION	$700,465.00	0.63%
EXCEPTIONAL INSTRUCTION	$13,244,235.00	11.91%
COMMUNITY SERVICE	$5,806,768.00	5.22%
INSTRUCTIONAL SUPPORT SERVICE	$4,072,784.00	3.66%
PUPIL SUPPORT SERVICE	$9,612,095.00	8.65%
BUILDING OPERATIONS	$5,000,235.00	4.50%
FISCAL & OTHER FIXED CHARGES	$16,716,800.00	15.04%
CAPITAL EXPENDITURES	$4,904,534.00	4.41%
DEBT SERVICE	$13,777,484.00	12.39%
TRUST & AGENCY	$716,200.00	0.64%
TOTAL	$111,163,801.00	100%

Note: Summary does not include Building Construction Funds, OPEB Trust and Debt Service

6/10/15

MANKATO AREA PUBLIC SCHOOLS
Independent School District No. 77

Staffing Report
2014-15 versus 2015-16

INSTRUCTIONAL STAFF	**2014-15 FTES**	2015-16	**Change**
Elementary K-6 Classroom Teachers	188	194	6.00
Elementary Specialists (Art, music, PE, Media, Couns, Intervention)	59.85	62.073	2.22
Secondary 7-12 Classroom Teachers	155	154.168	-0.83
Secondary Specialists (Couns, Media, Intervention)	11	11	0.00
ELL Teachers	14.5	14.5	0.00
Central HS/Freedom Teachers	10.956	10.956	0.00
Special Education (all)	143.2	144.2	1.00
Subtotal	582.506	590.897	8.39
OTHER STAFF			
Licensed Support Personnel (not included in other categories)	23.7	23.7	0.00
Licensed Administrative/Supervisory (includes Ass't to Principal TOSA's)	29	29	0.00
Nonlicensed Administrative/Supervisory	5	5	0.00
Nonlicensed Support Personnel (not included in other categories)	6.3	6.3	0.00
Community Education Personnel	35.2	36.2	1.00
Clerical	74.56	74.56	0.00
Custodian/Maintenance	62	62	0.00
Food Service	41.6	44.5	2.90
Paraprofessionals	247	238	-9.00
Technology Support/Print Shop	12.3	12.3	0.00
Subtotal	536.66	531.56	-5.10
			0.00
GRAND TOTAL	1119.166	1122.457	3.29

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GENERAL FUND

	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
001 MAINTENANCE TAX LEVY	$7,273,065.00	$7,152,893.00	$7,220,143.00	$67,250.00	0.94%	PER STATE FORMULA
001 CAREER AND TECH LEVY	$156,404.00	$160,535.00	$178,116.00	$17,581.00	10.95%	PER STATE FORMULA
002 SAFE SCHOOLS LEVY	$305,632.00	$301,729.00	$309,658.00	$7,929.00	2.63%	PER STATE FORMULA
005 UNEMPLOYMENT LEVY	$60,000.00	$60,000.00	$60,000.00	$0.00	0.00%	
010 COUNTY APPORTIONMENT	$151,603.00	$200,000.00	$200,000.00	$0.00	0.00%	
050 ALC REVENUE/FREEDOM SCHOO	$25,657.00	$45,000.00	$45,000.00	$0.00	0.00%	
050 INSTRUMENT RENTAL	$1,350.00	$3,500.00	$3,500.00	$0.00	0.00%	
051 ACTIVITY FEES	$371,517.00	$370,000.00	$394,600.00	$24,600.00	6.65%	ADDED LACROSSE
061 BOYS GATE RECEIPTS	$76,937.00	$110,000.00	$110,000.00	$0.00	0.00%	
062 GIRLS GATE RECEIPTS	$39,845.00	$68,600.00	$68,600.00	$0.00	0.00%	
092 INVESTMENT EARNINGS	$15,717.00	$500.00	$50,000.00	$49,500.00	9900.00%	HIGHER INTEREST RATE
093 RENT-SCHOOL FACILTY	$67,441.00	$50,000.00	$50,000.00	$0.00	0.00%	
099 MISC & REFUND REVENUE	$25,276.00	$60,000.00	$140,000.00	$80,000.00	133.33%	BENCO REBATE
012 FORFEITED LAND SALES	$61,778.00	$1,000.00	$12,000.00	$11,000.00	1100.00%	LAND FORFEITURES
099 PARKING LOT FEES	$38,407.00	$40,000.00	$40,000.00	$0.00	0.00%	
097 VENDING MACHINE REV	$12,272.00	$10,000.00	$10,000.00	$0.00	0.00%	
621 COMP DEVICE INSURANCE	$27,121.00	$0.00	$28,000.00	$28,000.00	100.00%	1 TO 1 INITIATIVE
TOTAL LOCAL REVENUE	$8,710,022.00	$8,633,757.00	$8,919,617.00	$285,860.00	3.31%	
201 ENDOWMENT AID	$234,114.00	$200,000.00	$250,000.00	$50,000.00	25.00%	PER STATE FORMULA
211 GENERAL EDUCATION AID	$55,426,412.00	$54,726,056.00	$58,110,994.00	$3,384,938.00	6.19%	PER STATE FORMULA
212 LITERACY AID	$443,157.00	$446,037.00	$429,304.00	($16,733.00)	-3.75%	PER STATE FORMULA
214 TEACHER DEV & IMPROV	$182,076.00	$182,000.00	$0.00	($182,000.00)	-100.00%	ONE YEAR FUNDING
227 ABATEMENT AID	$1,888.00	$1,888.00	$5,733.00	$3,845.00	203.65%	PER STATE FORMULA
249 OTHER AIDS	$144,872.00	$100,000.00	$100,000.00	$0.00	0.00%	
253 TAX CREDIT AID	$4,630.00	$4,707.00	$11,589.00	$6,882.00	146.21%	PER STATE FORMULA
229 DISPARITY AID	$15,188.00	$15,188.00	$16,796.00	$1,608.00	10.59%	PER STATE FORMULA
304 NONPUBLIC TRANSPORT.	$193,638.00	$177,598.00	$177,598.00	$0.00	0.00%	
360 SPECIAL ED AID	$9,538,097.00	$9,200,000.00	$9,200,000.00	$0.00	0.00%	
830 CAREER TECH AID	$24,589.00	$32,363.00	$30,855.00	($1,508.00)	-4.66%	PER STATE FORMULA
320 INDIAN ED DISTRICT	$0.00	$0.00	$23,938.00	$23,938.00	100.00%	NEW STATE AID
TOTAL STATE REVENUES	$66,208,661.00	$65,085,837.00	$68,356,807.00	$3,270,970.00	5.03%	

GENERAL FUND REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
401 TITLE I PROGRAM	$999,120.00	$1,044,984.00	$1,044,984.00	$0.00	0.00%	
419 FEDERAL SP ED PROGRAM	$1,685,517.00	$1,506,689.00	$1,516,557.00	$9,868.00	0.65%	PER GRANT AWARD
414 TITLE II	$212,951.00	$219,064.00	$219,064.00	$0.00	0.00%	
428 CARL PERKINS	$20,000.00	$20,000.00	$20,000.00	$0.00	0.00%	
417 TITLE III	$59,009.00	$55,225.00	$55,225.00	$0.00	0.00%	
096 EDUCARE	$35,887.00	$40,000.00	$40,000.00	$0.00	0.00%	
096 PROJ LEAD THE WAY	$6,807.00	$8,000.00	$8,000.00	$0.00	0.00%	
699 SAFE ROUTES TO SCHOOL	$16,461.00	$25,000.00	$0.00	($25,000.00)	-100.00%	GRANT COMPLETED
616 STATE PROGRAM RECOVERY	$66,807.00	$73,647.00	$73,647.00	$0.00	0.00%	
360 ADSIS	$0.00	$0.00	$539,315.00	$539,315.00	100.00%	NEW GRANT
TOTAL STATE & FED GRANTS	$3,102,559.00	$2,992,609.00	$3,516,792.00	$524,183.00	17.52%	
621 IND. ART RESALE	$0.00	$0.00	$0.00	$0.00	0.00%	
622 SALE OF SUPPLIES/STTLMNT	$1,535.00	$1,000.00	$1,000.00	$0.00	0.00%	
284 AP EXAMS	$7,696.00	$0.00	$0.00	$0.00	0.00%	
649 CAPITAL FUND TRANSFER	$0.00	$0.00	$0.00	$0.00	0.00%	
096 GT DONATION	$0.00	$0.00	$30,000.00	$30,000.00	100.00%	GIFTED PROGRAM
622 THIRD PARTY REIMB.	$773,839.00	$950,000.00	$750,000.00	($200,000.00)	-21.05%	FUTURES PGM CHANGES
TOTAL MISC. REVENUES	$783,070.00	$951,000.00	$781,000.00	($170,000.00)	-17.88%	
TOTAL GENERAL FD REVENUES	$78,804,312.00	$77,663,203.00	$81,574,216.00	$3,911,013.00	5.04%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 3
010 BOARD OF EDUCATION						
310 PER DEIM	$20,600.00	$20,600.00	$24,100.00	$3,500.00	16.99%	COMPENSATION CHG
366 TRAVEL	$2,166.00	$4,000.00	$4,000.00	$0.00	0.00%	
820 MEMBERSHIPS	$12,881.00	$12,600.00	$12,600.00	$0.00	0.00%	
899 OTHER EXPENSE	$3,080.00	$7,500.00	$7,500.00	$0.00	0.00%	
020 SUPERINTENDENT OFFICE						
110 SALARY	$161,360.00	$161,360.00	$166,205.00	$4,845.00	3.00%	PER CONTRACT
170 CLERICAL SALARY	$51,092.00	$53,000.00	$53,500.00	$500.00	0.94%	PER CONTRACT
366 TRAVEL	$7,741.00	$7,000.00	$7,000.00	$0.00	0.00%	
329 POSTAGE	$395.00	$4,800.00	$4,800.00	$0.00	0.00%	
401 SUPPLIES	$464.00	$1,500.00	$1,500.00	$0.00	0.00%	
820 MEMBERSHIPS	$1,331.00	$1,400.00	$1,400.00	$0.00	0.00%	
899 OTHER EXPENSE	$5,969.00	$10,000.00	$10,000.00	$0.00	0.00%	
050 ELE. PRINCIPAL OFFICE						
110 SALARY	$1,109,762.00	$1,107,390.00	$1,067,585.00	($39,805.00)	-3.59%	ADMIN RESTRUCTURE
170 CLERICAL SALARY	$218,703.00	$224,630.00	$218,430.00	($6,200.00)	-2.76%	CONTRACT/ MIDDLE SCH
350 EQUIP. REPAIRS	$0.00	$500.00	$500.00	$0.00	0.00%	
366 TRAVEL	$6,003.00	$6,800.00	$6,800.00	$0.00	0.00%	
401 SUPPLIES	$13,716.00	$26,200.00	$25,015.00	($1,185.00)	-4.52%	MIDDLE SCHOOL
820 MEMBERSHIPS	$8,890.00	$8,830.00	$8,960.00	$130.00	1.47%	INC DUES
050 SEC. PRINCIPAL OFFICE						
110 SALARY	$575,706.00	$703,800.00	$777,375.00	$73,575.00	10.45%	ADMIN RESTRUCTURE
170 CLERICAL SALARY	$212,473.00	$232,000.00	$232,000.00	$0.00	0.00%	
350 EQUIP. REPAIRS	$0.00	$500.00	$500.00	$0.00	0.00%	
366 TRAVEL	$2,943.00	$4,600.00	$4,600.00	$0.00	0.00%	
401 SUPPLIES	$22,797.00	$41,500.00	$41,500.00	$0.00	0.00%	
820 MEMBERSHIPS	$6,318.00	$6,185.00	$9,105.00	$2,920.00	47.21%	ADMIN RESTRUCTURE
TOTAL DIST/SCHOOL ADMIN.	$2,444,390.00	$2,646,695.00	$2,684,975.00	$38,280.00	1.45%	
110 BUSINESS SERVICES						
110 SALARY/INDIRECT COSTS	$219,208.00	$230,000.00	$236,750.00	$6,750.00	2.93%	PER CONTRACT
170 CLERICAL SALARY	$162,485.00	$161,030.00	$175,850.00	$14,820.00	9.20%	SUB COSTS
311 CONT. SERV.	$38,226.00	$40,000.00	$41,500.00	$1,500.00	3.75%	INC AUDIT FEES
350 EQUIP. REPAIRS	$1,252.00	$5,400.00	$5,400.00	$0.00	0.00%	
366 TRAVEL	$3,634.00	$2,800.00	$2,800.00	$0.00	0.00%	
401 SUPPLIES	$6,511.00	$8,000.00	$8,000.00	$0.00	0.00%	
820 MEMBERSHIPS	$524.00	$650.00	$650.00	$0.00	0.00%	
893 ACA FEES	$3,964.00	$0.00	$0.00	$0.00	0.00%	
899 DATA PROCESSING	$85,167.00	$87,310.00	$89,810.00	$2,500.00	2.86%	INCREASE FEES
899 OTHER EXP/POSTAGE	$13,720.00	$15,500.00	$15,500.00	$0.00	0.00%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
107 PUBLIC INFORMATION						
305 CONTRACTED SERVICES	$75,000.00	$84,000.00	$111,500.00	$27,500.00	32.74%	THOUGHT EXCHANGE
899 SUPPLIES/PRINTING	$18,893.00	$20,000.00	$20,000.00	$0.00	0.00%	
107 TEACHER EVALUATION	$33,156.00	$60,000.00	$60,000.00	$0.00	0.00%	
150 LEGAL SERVICES						
311 CONTRACTED SERVICES	$10,680.00	$45,000.00	$45,000.00	$0.00	0.00%	
160 PERSONNEL						
110 SALARY	$122,672.00	$122,672.00	$117,090.00	($5,582.00)	-4.55%	RETIREMENT/ NEW HIRE
170 CLERICAL SALARY	$104,073.00	$104,150.00	$131,000.00	$26,850.00	25.78%	ADDED POSISTION
311 CONTRACTED SERVICES	$4,808.00	$12,000.00	$12,000.00	$0.00	0.00%	
366 TRAVEL	$881.00	$2,400.00	$2,400.00	$0.00	0.00%	
401 SUPPLIES	$2,243.00	$2,000.00	$2,000.00	$0.00	0.00%	
820 MEMBERSHIPS	$2,763.00	$3,000.00	$3,000.00	$0.00	0.00%	
899 OTHER EXP/POSTAGE	$4,097.00	$11,000.00	$11,000.00	$0.00	0.00%	
170 PRINTING						
170 OPERATOR SALARY	$68,318.00	$69,350.00	$71,000.00	$1,650.00	2.38%	PER CONTRACT
350 EQUIP. REPAIRS	$165.00	$34,000.00	$34,000.00	$0.00	0.00%	
381 CONTR. PRINTING	$7,446.00	$8,000.00	$8,000.00	$0.00	0.00%	
401 SUPPLIES	$62,524.00	$80,000.00	$80,000.00	$0.00	0.00%	
180 CENSUS						
170 SALARY	$73,169.00	$78,300.00	$80,000.00	$1,700.00	2.17%	PER CONTRACT
401 SUPPLIES	$3,627.00	$2,500.00	$3,200.00	$700.00	28.00%	INC SUPPLY COSTS
199 SCHOOL ELECTIONS						
170 JUDGE SALARY	$0.00	$0.00	$7,000.00	$7,000.00	100.00%	ELECTION YEAR
899 OTHER EXPENSE	$1,599.00	$2,000.00	$7,200.00	$5,200.00	260.00%	ELECTION YEAR
TOTAL DIST. SUPPORT SERV.	$1,130,805.00	$1,291,062.00	$1,381,650.00	$90,588.00	7.02%	
201 KINDERGARTEN						
140 SALARY	$1,499,327.00	$1,505,280.00	$1,500,285.00	($4,995.00)	-0.33%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
203 ELE. ED. (1-6)						
140 SALARY	$8,147,184.00	$8,390,885.00	$8,769,760.00	$378,875.00	4.52%	CONTRACT/STAFFING
145 SUB SALARY	$460,825.00	$360,000.00	$360,000.00	$0.00	0.00%	
171 AIDE SALARY	$196,686.00	$265,000.00	$245,000.00	($20,000.00)	-7.55%	MIDDLE SCHOOL TRANS
190 SABBATICAL	$0.00	$0.00	$0.00	$0.00	0.00%	
360 FIELD TRIPS	$0.00	$0.00	$0.00	$0.00	0.00%	
366 LOCAL TRAVEL	$2,855.00	$5,000.00	$5,000.00	$0.00	0.00%	
350 COPY MACHINE MAINT.	$0.00	$23,000.00	$23,000.00	$0.00	0.00%	
430 SUPPLIES	$78,531.00	$70,000.00	$70,000.00	$0.00	0.00%	
433 IND. INSTR. MAT.	$16,509.00	$18,180.00	$17,275.00	($905.00)	-4.98%	MIDDLE SCHOOL TRANS
460 TEXTBOOKS	$450,093.00	$0.00	$0.00	$0.00	0.00%	
899 OTHER EXPENSE/POST	$19,090.00	$27,100.00	$27,100.00	$0.00	0.00%	
398 PRESCHOOL AND K CHARGEBA	$45,044.00	$0.00	$0.00	$0.00	0.00%	
217 ASSURANCE OF MASTERY						
141 AIDE SALARY	$156,740.00	$115,000.00	$111,300.00	($3,700.00)	-3.22%	PER ALLOCATION
899 COMPENSATORY	$1,922,727.00	$2,567,687.00	$2,339,375.00	($228,312.00)	-8.89%	PER ALLOCATION

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
212 ART						
140 SALARY	$330,752.00	$332,635.00	$330,035.00	($2,600.00)	-0.78%	MIDDLE SCHOOL TRANS
430 SUPPLIES	$19,565.00	$21,210.00	$20,155.00	($1,055.00)	-4.97%	MIDDLE SCHOOL TRANS
240 PHY ED						
140 SALARY	$761,193.00	$762,775.00	$751,940.00	($10,835.00)	-1.42%	MIDDLE SCHOOL TRANS
430 SUPPLIES	$8,534.00	$8,500.00	$8,500.00	$0.00	0.00%	
258 MUSIC						
140 SALARY	$465,984.00	$471,480.00	$407,630.00	($63,850.00)	-13.54%	MIDDLE SCHOOL TRANS
351 PIANO TUNING	$1,530.00	$1,700.00	$1,700.00	$0.00	0.00%	
430 SUPPLIES	$3,439.00	$3,500.00	$3,500.00	$0.00	0.00%	
260 SCIENCE						
141 AIDE SALARY	$0.00	$8,500.00	$8,500.00	$0.00	0.00%	
430 SUPPLIES	$7,062.00	$8,000.00	$8,000.00	$0.00	0.00%	
241 HEALTH SUPPLIES	$122.00	$1,500.00	$1,500.00	$0.00	0.00%	
280 BRIDGES SCHOOL	$742,296.00	$709,105.00	$851,125.00	$142,020.00	20.03%	ADDED SECTION 1ST GRD
TOTAL ELE. EDUCATION	$15,336,068.00	$15,676,037.00	$15,860,680.00	$184,643.00	1.18%	
211 SECONDARY ED.						
143 SUBSTITUTE SALARY	$280,720.00	$400,000.00	$400,000.00	$0.00	0.00%	
143 COMP.ASSISTANTS	$0.00	$0.00	$0.00	$0.00	0.00%	
190 SABBATICAL	$0.00	$0.00	$0.00	$0.00	0.00%	
366 LOCAL TRAVEL	$7,727.00	$9,000.00	$9,000.00	$0.00	0.00%	
370 COPY MACHINE MAINT.	$0.00	$30,000.00	$30,000.00	$0.00	0.00%	
381 CONTRACTED PRINTING	$9,991.00	$12,000.00	$12,000.00	$0.00	0.00%	
390 TUITION	$335,569.00	$175,000.00	$350,000.00	$175,000.00	100.00%	MORE ONLINE COURSES
430 SUPPLIES	$72,943.00	$66,465.00	$66,465.00	$0.00	0.00%	
460 TEXTBOOKS	$299,464.00	$0.00	$0.00	$0.00	0.00%	
820 MEMBERSHIPS	$18,547.00	$20,195.00	$20,195.00	$0.00	0.00%	
897 GRADUATION EXPENSE	$17,970.00	$16,000.00	$16,000.00	$0.00	0.00%	
899 AVID SUPPLIES	$0.00	$0.00	$2,895.00	$2,895.00	0.00%	PER ALLOCATION
899 OTHER EXPENSE/POSTAGE	$18,312.00	$18,000.00	$18,000.00	$0.00	0.00%	
899 BLDG. ALLOCATION	$5,063.00	$14,800.00	$16,370.00	$1,570.00	10.61%	SUPPLY BUDGET INC
110 LINK CREW	$25,378.00	$15,000.00	$15,000.00	$0.00	0.00%	
212 ART						
140 SALARY	$279,178.00	$283,455.00	$322,530.00	$39,075.00	13.79%	MIDDLE SCHOOL TRANS
430 SUPPLIES	$25,430.00	$24,892.00	$24,892.00	$0.00	0.00%	
215 BUSINESS EDUCATION						
140 SALARY	$0.00	$0.00	$49,510.00	$49,510.00	100.00%	CONTRACT/STAFFING
350 EQUIP. REPAIRS	$0.00	$1,000.00	$1,000.00	$0.00	0.00%	
430 SUPPLIES	$1,386.00	$4,105.00	$3,855.00	($250.00)	-6.09%	PER ALLOCATION
220 ENGLISH						
140 SALARY	$1,717,954.00	$1,735,120.00	$1,719,660.00	($15,460.00)	-0.89%	CONTRACT/STAFFING
430 SUPPLIES	$1,174.00	$3,271.00	$3,271.00	$0.00	0.00%	
230 FOREIGN LANGUAGE						
140 SALARY	$461,109.00	$461,185.00	$400,330.00	($60,855.00)	-13.20%	CONTRACT/STAFFING
430 SUPPLIES	$1,131.00	$1,400.00	$1,400.00	$0.00	0.00%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
240 PHY ED						
140 SALARY	$468,663.00	$469,450.00	$590,150.00	$120,700.00	25.71%	MIDDLE SCHOOL TRANS
350 EQUIP. REPAIRS	$1,005.00	$3,800.00	$3,800.00	$0.00	0.00%	
430 SUPPLIES	$5,650.00	$6,452.00	$6,452.00	$0.00	0.00%	
241 HEALTH EDUCATION						
140 SALARY	$209,978.00	$210,140.00	$265,255.00	$55,115.00	26.23%	CONTRACT/STAFFING
350 EQUIP. REPAIRS	$0.00	$50.00	$50.00	$0.00	0.00%	
430 SUPPLIES	$244.00	$6,637.00	$6,637.00	$0.00	0.00%	
250 FAMILY & CONSUMER SCIENCE						
140 SALARY	$129,135.00	$129,140.00	$132,335.00	$3,195.00	2.47%	CONTRACT/STAFFING
350 REPAIRS	$840.00	$2,400.00	$2,400.00	$0.00	0.00%	
430 SUPPLIES/FOOD	$18,530.00	$16,618.00	$16,618.00	$0.00	0.00%	
255 INDUSTRIAL TECH						
140 SALARY	$347,124.00	$343,545.00	$371,620.00	$28,075.00	8.17%	CONTRACT/STAFFING
350 EQUIP. REPAIRS	$3,388.00	$4,500.00	$4,500.00	$0.00	0.00%	
430 SUPPLIES	$32,427.00	$33,810.00	$33,810.00	$0.00	0.00%	
256 MATHEMATICS						
140 SALARY	$1,436,453.00	$1,428,610.00	$1,462,970.00	$34,360.00	2.41%	CONTRACT/STAFFING
430 SUPPLIES	$1,236.00	$2,154.00	$2,154.00	$0.00	0.00%	
258 MUSIC						
140 SALARY	$518,201.00	$512,865.00	$607,515.00	$94,650.00	18.46%	MIDDLE SCHOOL TRANS
350 BAND REPAIRS	$6,135.00	$6,200.00	$6,200.00	$0.00	0.00%	
350 ORCHESTRA REPAIRS	$5,160.00	$5,200.00	$5,200.00	$0.00	0.00%	
351 PIANO TUNING	$830.00	$1,400.00	$1,400.00	$0.00	0.00%	
360 TRANSPORTATION	$8,055.00	$9,000.00	$9,000.00	$0.00	0.00%	
382 DRY CLEANING	$900.00	$1,800.00	$1,800.00	$0.00	0.00%	
430 BAND SUPPLIES	$8,373.00	$8,204.00	$8,204.00	$0.00	0.00%	
430 ORCHESTRA SUPPLIES	$2,416.00	$2,440.00	$2,440.00	$0.00	0.00%	
430 VOCAL SUPPLIES	$4,397.00	$5,957.00	$5,957.00	$0.00	0.00%	
899 MUSIC SUPPLIES	$18,488.00	$827.00	$827.00	$0.00	0.00%	
260 SCIENCE						
140 SALARY	$1,258,952.00	$1,255,105.00	$1,286,125.00	$31,020.00	2.47%	CONTRACT/STAFFING
350 REPAIRS	$10,146.00	$9,850.00	$9,850.00	$0.00	0.00%	
430 BIOLOGY SUPPLIES	$6,749.00	$7,573.00	$7,573.00	$0.00	0.00%	
430 CHEMISTRY SUPPLIES	$6,134.00	$6,073.00	$6,073.00	$0.00	0.00%	
430 PHYSICS SUPPLIES	$2,542.00	$2,640.00	$2,640.00	$0.00	0.00%	
430 JR. HIGH SUPPLIES	$6,262.00	$6,573.00	$6,573.00	$0.00	0.00%	
430 ASTRONOMY SUPPLIES	$231.00	$525.00	$525.00	$0.00	0.00%	
430 GEN. SCI. SUPPLIES	$5,080.00	$5,000.00	$5,000.00	$0.00	0.00%	
899 SCIENCE FAIR	$67.00	$339.00	$339.00	$0.00	0.00%	
261 PHOTOGRAPHY						
140 SALARY	$0.00	$0.00	$0.00	$0.00	0.00%	
350 REPAIRS	$639.00	$1,300.00	$1,300.00	$0.00	0.00%	
430 SUPPLIES	$1,250.00	$1,250.00	$1,250.00	$0.00	0.00%	
270 SOCIAL STUDIES						
140 SALARY	$1,706,022.00	$1,681,380.00	$1,693,175.00	$11,795.00	0.70%	CONTRACT/STAFFING
430 SUPPLIES	$3,220.00	$3,625.00	$3,625.00	$0.00	0.00%	
217 ASSURANCE OF MASTERY	$0.00	$92,750.00	$136,633.00	$43,883.00	47.31%	MIDDLE SCHOOL TRANS
TOTAL SECONDARY ED.	$9,813,968.00	$9,576,070.00	$10,190,348.00	$614,278.00	6.41%	

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GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
291 DEBATE						
140 COACH SALARY	$14,606.00	$9,150.00	$9,150.00	$0.00	0.00%	
899 OTHER EXPENSE	$3,970.00	$2,855.00	$2,855.00	$0.00	0.00%	
291 SPEECH						
140 COACH SALARY	$14,201.00	$20,830.00	$20,830.00	$0.00	0.00%	
899 OTHER EXPENSE	$13,409.00	$7,750.00	$7,750.00	$0.00	0.00%	
294 MENS ATHLETICS						
110 DIRECTOR SALARY	$96,623.00	$97,125.00	$99,655.00	$2,530.00	2.60%	PER CONTRACT
140 COACH SALARY	$385,272.00	$385,000.00	$393,000.00	$8,000.00	2.08%	ADDED LACROSSE
170 CLERICAL SALARY	$35,634.00	$32,000.00	$32,750.00	$750.00	2.34%	PER CONTRACT
350 EQUIP. REPAIRS	$2,329.00	$5,000.00	$5,000.00	$0.00	0.00%	
360 TRANSPORTATION	$149,499.00	$125,000.00	$128,500.00	$3,500.00	2.80%	ADDED LACROSSE
366 TRAINERS/STAFF DEV	$42,894.00	$17,185.00	$17,185.00	$0.00	0.00%	
324 POSTAGE	$457.00	$1,500.00	$1,500.00	$0.00	0.00%	
401 SUPPLIES/OFFICIALS	$155,201.00	$78,700.00	$80,700.00	$2,000.00	2.54%	ADDED LACROSSE
296 WOMENS ATHLETICS						
110 DIRECTOR SALARY	$96,623.00	$97,125.00	$99,655.00	$2,530.00	2.60%	PER CONTRACT
140 COACH SALARY	$310,206.00	$320,000.00	$328,000.00	$8,000.00	2.50%	ADDED LACROSSE
170 CLERICAL SALARY	$32,508.00	$32,000.00	$32,750.00	$750.00	2.34%	PER CONTRACT
350 EQUIP. REPAIRS	$1,288.00	$1,100.00	$1,100.00	$0.00	0.00%	
360 TRANSPORTATION	$136,792.00	$107,000.00	$110,500.00	$3,500.00	3.27%	ADDED LACROSSE
366 TRAINERS/STAFF DEV	$21,136.00	$17,185.00	$17,185.00	$0.00	0.00%	
401 SUPPLIES/OFFICIALS	$88,464.00	$72,260.00	$74,260.00	$2,000.00	2.77%	ADDED LACROSSE
329 POSTAGE	$457.00	$1,200.00	$1,200.00	$0.00	0.00%	
292 CARD PROCESSING FEES	$14,275.00	$0.00	$15,000.00	$15,000.00	100.00%	BANK FEES
292 ADAPTIVE BOWLING	$9,078.00	$0.00	$6,400.00	$6,400.00	100.00%	ADDED ACTIVITY
297 PERFORMING GROUPS	$7,643.00	$16,000.00	$16,000.00	$0.00	0.00%	
298 OTHER EXTRACURRICULAR	$112,727.00	$118,650.00	$118,650.00	$0.00	0.00%	
291 ACADEMIC COMPETITION	$32,407.00	$30,700.00	$30,700.00	$0.00	0.00%	
TOTAL STUDENT ACTIVITIES	$1,777,699.00	$1,595,315.00	$1,650,275.00	$54,960.00	3.45%	

GENERAL FUND EXPENDITURE	2013-2014 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
541 SP. ED. SUMMER SCHOOL						
140 SALARY	$160,960.00	$195,000.00	$195,000.00	$0.00	0.00%	
390 TUITION	$0.00	$0.00	$0.00	$0.00	0.00%	
401 SUPPLIES	$254.00	$1,000.00	$1,000.00	$0.00	0.00%	
TOTAL SUMMER SCHOOL	$161,214.00	$196,000.00	$196,000.00	$0.00	0.00%	
300 VOC. ADMINISTRATION						
140 CAREER /TECH ED	$67,478.00	$67,480.00	$78,020.00	$10,540.00	15.62%	CONTRACT/STAFFING
170 CLERICAL	$10,100.00	$12,000.00	$12,000.00	$0.00	0.00%	
305 NAVIANCE	$0.00	$0.00	$12,580.00	$12,580.00	100.00%	NAVIANCE LICENSE
366 TRAVEL	$4,554.00	$7,000.00	$6,700.00	($300.00)	-4.29%	BUSINESS REIMBURSE
311 DISTRIBUTIVE ED						
140 SALARY	$57,094.00	$57,100.00	$56,555.00	($545.00)	-0.95%	CONTRACT/STAFFING
366 TRAVEL	$0.00	$600.00	$600.00	$0.00	0.00%	
331 VOCATIONAL FACS						
140 SALARY	$196,223.00	$196,222.00	$166,700.00	($29,522.00)	-15.05%	CONTRACT/STAFFING
321 HEALTH OCCUPATIONS						
140 SALARY	$67,521.00	$87,530.00	$87,390.00	($140.00)	-0.16%	CONTRACT/STAFFING
430 SUPPLIES	$1,161.00	$2,000.00	$2,000.00	$0.00	0.00%	
361 AUTOMECHANICS/TECH ED						
140 SALARY	$71,486.00	$71,490.00	$73,255.00	$1,765.00	2.47%	
430 SUPPLIES	$2,656.00	$2,750.00	$2,750.00	$0.00	0.00%	
341 BUSINESS OFFICE ED						
140 SALARY	$74,549.00	$74,590.00	$63,695.00	($10,895.00)	-14.61%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
380 CAREER EDUCATION/WORK EXP.						
140 SALARY	$122,220.00	$122,225.00	$130,720.00	$8,495.00	6.95%	CONTRACT/STAFFING
141 AIDE SALARY	$8,905.00	$0.00	$0.00	$0.00	0.00%	
366 TRAVEL	$0.00	$2,000.00	$2,000.00	$0.00	0.00%	
430 SUPPLIES	$0.00	$3,500.00	$3,500.00	$0.00	0.00%	
311 CONTRACT SERVICE	$0.00	$2,000.00	$2,000.00	$0.00	0.00%	
TOTAL VOCATIONAL ED	$683,947.00	$708,487.00	$700,465.00	($8,022.00)	-1.13%	
610 AREA LEARNING CENTER						
140 SALARY	$368,894.00	$424,060.00	$473,385.00	$49,325.00	11.63%	CONTRACT/STAFFING
141 AIDE SALARY	$0.00	$0.00	$0.00	$0.00	0.00%	
170 CLERICAL/CUST SALARY	$74,212.00	$62,500.00	$62,500.00	$0.00	0.00%	
366 TRAVEL	$1,659.00	$2,000.00	$2,000.00	$0.00	0.00%	
350 REPAIRS	$0.00	$500.00	$500.00	$0.00	0.00%	
390 TUITION	$0.00	$500.00	$500.00	$0.00	0.00%	
430 SUPPLIES	$14,070.00	$12,000.00	$12,000.00	$0.00	0.00%	
899 COMPENSATORY	$199,807.00	$210,899.00	$95,186.00	($115,713.00)	-54.87%	
899 EXCEL	$144,239.00	$200,000.00	$200,000.00	$0.00	0.00%	
899 7/8 ALC SCHOOL	$14,637.00	$37,000.00	$37,000.00	$0.00	0.00%	
899 CHILD CARE	$15,468.00	$22,000.00	$22,000.00	$0.00	0.00%	
899 SUMMER SCHOOL	$254,480.00	$285,000.00	$285,000.00	$0.00	0.00%	
899 NIGHT SCHOOL	$33,737.00	$30,000.00	$30,000.00	$0.00	0.00%	
899 FREEDOM SCHOOL	$76,887.00	$107,410.00	$107,410.00	$0.00	0.00%	
TOTAL ALC PROGRAMS	$1,198,090.00	$1,393,869.00	$1,327,481.00	($66,388.00)	-4.76%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
420 GENERAL SP. ED.						
311 CONSULTANTS	$254,594.00	$245,000.00	$245,000.00	$0.00	0.00%	
366 TRAVEL	$86,822.00	$77,500.00	$77,500.00	$0.00	0.00%	
390 TUITION	$145,069.00	$150,000.00	$150,000.00	$0.00	0.00%	
172 SUB AIDES	$0.00	$120,000.00	$60,000.00	($60,000.00)	-50.00%	ALLOCATED TO PGMS
401 SPEECH IMPAIRED						
140 SALARY	$834,193.00	$807,545.00	$1,073,605.00	$266,060.00	32.95%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
402 MMI						
140 SALARY	$522,287.00	$515,975.00	$629,675.00	$113,700.00	22.04%	CONTRACT/STAFFING
161 AIDE SALARY	$352,603.00	$350,000.00	$394,800.00	$44,800.00	12.80%	PER CONTRACT
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
403 MSMI						
140 SALARY	$300,972.00	$294,925.00	$326,320.00	$31,395.00	10.65%	CONTRACT/STAFFING
161 AIDE SALARY	$319,981.00	$375,000.00	$345,000.00	($30,000.00)	-8.00%	CONTRACT/STAFFING
430 SUPPLIES	$111.00	$0.00	$0.00	$0.00	0.00%	
404 PHYSICALLY IMP.						
140 SALARY	$521,978.00	$512,050.00	$547,895.00	$35,845.00	7.00%	CONTRACT/STAFFING
161 AIDE SALARY	$52,377.00	$61,000.00	$61,000.00	$0.00	0.00%	
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
405 HEARING IMPAIRED						
140 SALARY	$126,868.00	$140,145.00	$72,765.00	($67,380.00)	-48.08%	CONTRACT/STAFFING
161 AIDE SALARY INTERPRETOR	$12,352.00	$22,000.00	$13,000.00	($9,000.00)	-40.91%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
406 VISUALLY IMPAIRED						
161 AIDE SALARY	$71,183.00	$57,000.00	$79,000.00	$22,000.00	38.60%	CONTRACT/STAFFING
430 SUPPLIES/SALARY	$0.00	$0.00	$0.00	$0.00	0.00%	
407 LD						
140 SALARY	$1,676,186.00	$1,679,650.00	$1,506,910.00	($172,740.00)	-10.28%	CONTRACT/STAFFING
161 AIDE SALARY	$1,394,686.00	$1,352,000.00	$1,550,920.00	$198,920.00	14.71%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
408 EBD						
140 SALARY	$909,707.00	$886,630.00	$904,985.00	$18,355.00	2.07%	CONTRACT/STAFFING
161 AIDE SALARY	$518,252.00	$590,000.00	$628,500.00	$38,500.00	6.53%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
411 AUTISM						
140 SALARY	$268,405.00	$265,935.00	$342,125.00	$76,190.00	28.65%	CONTRACT/STAFFING
161 AIDE SALARY	$180,862.00	$206,000.00	$191,000.00	($15,000.00)	-7.28%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
412 PRESCHOOL HANDICAPPED						
140 SALARY	$1,225,108.00	$1,173,745.00	$1,224,205.00	$50,460.00	4.30%	CONTRACT/STAFFING
161 AIDE SALARY	$225,619.00	$469,000.00	$290,000.00	($179,000.00)	-38.17%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
420 OTHER SP ED STAFF						
110 SALARY	$695,631.00	$721,380.00	$723,210.00	$1,830.00	0.25%	CONTRACT/STAFFING
170 CLERICAL STAFF	$95,087.00	$92,000.00	$125,000.00	$33,000.00	35.87%	CONTRACT/STAFFING
410 SUPPLIES	$0.00	$2,000.00	$2,000.00	$0.00	0.00%	
424 ADAPTIVE PHY ED						
140 SALARY	$116,982.00	$116,985.00	$119,895.00	$2,910.00	2.49%	CONTRACT/STAFFING
430 SUPPLIES	$0.00	$0.00	$0.00	$0.00	0.00%	
425 FUTURES						
110 SALARY	$540,032.00	$514,645.00	$471,155.00	($43,490.00)	-8.45%	CONTRACT/STAFFING
899 OTHER EXPENSE	$9,583.00	$17,900.00	$9,100.00	($8,800.00)	-49.16%	PER ALLOCATION

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
219 ELL						
140 SALARY	$761,532.00	$735,780.00	$756,870.00	$21,090.00	2.87%	CONTRACT/STAFFING
161 AIDE SALARY	$99,902.00	$113,300.00	$101,500.00	($11,800.00)	-10.41%	BUDGET ALLOCATION
366 TRAVEL	$2,282.00	$800.00	$1,950.00	$1,150.00	143.75%	BUDGET ALLOCATION
899 OTHER EXPENSE	$25,792.00	$15,500.00	$23,350.00	$7,850.00	50.65%	BUDGET ALLOCATION
TOTAL EXCEPTIONAL INSTRUCTION	$12,347,018.00	$12,681,390.00	$13,048,235.00	$366,845.00	2.89%	
STATE & FED. GRANTS						
401 TITLE I PROGRAM	$999,120.00	$1,044,984.00	$1,044,984.00	$0.00	0.00%	
417 TITLE III	$59,009.00	$55,225.00	$55,225.00	$0.00	0.00%	
433 DRUG ED. PROGRAM	$0.00	$0.00	$0.00	$0.00	0.00%	
760 FEDERAL SP. ED.	$1,685,517.00	$1,506,689.00	$1,516,557.00	$9,868.00	0.65%	
200 EDUCARE GRANTS	$33,085.00	$40,000.00	$40,000.00	$0.00	0.00%	
414 TITLE II	$212,951.00	$219,064.00	$219,064.00	$0.00	0.00%	
428 CARL PERKINS GT	$20,000.00	$20,000.00	$20,000.00	$0.00	0.00%	
699 SAFE ROUTES TO SCHOOL	$16,461.00	$25,000.00	$0.00	($25,000.00)	-100.00%	GRANT COMPLETED
300 PROJ LEAD THE WAY	$19,442.00	$8,000.00	$8,000.00	$0.00	0.00%	
616 STATE PROGRAM RECOVERY	$66,807.00	$73,647.00	$73,647.00	$0.00	0.00%	
360 ADSIS	$0.00	$0.00	$539,315.00	$539,315.00	100.00%	NEW GRANT
TOTAL STATE & FED. GRANTS	$3,112,392.00	$2,992,609.00	$3,516,792.00	$524,183.00	17.52%	
610 CURRICULUM						
140 SALARY	$209,190.00	$291,348.00	$376,425.00	$85,077.00	29.20%	BENCHMARK LIT
361 FIELD TRIPS/CONSULTANTS	$4,164.00	$5,500.00	$5,000.00	($500.00)	-9.09%	BUDGET ALLOCATION
366 TRAVEL	$4,954.00	$7,000.00	$5,000.00	($2,000.00)	-28.57%	BUDGET ALLOCATION
401 SUPPLIES	$2,496.00	$7,000.00	$3,000.00	($4,000.00)	-57.14%	BUDGET ALLOCATION
611 ASSESMENT						
140 SALARY	$169,438.00	$207,565.00	$202,360.00	($5,205.00)	-2.51%	CONTRACT/STAFFING
366 TRAVEL	$2,020.00	$1,600.00	$1,600.00	$0.00	0.00%	
401 SUPPLIES/TESTS	$9,734.00	$84,780.00	$86,995.00	$2,215.00	2.61%	INC COSTS
621 MEDIA/TECHNOLOGY						
145 PROF. SALARY	$828,619.00	$830,195.00	$774,870.00	($55,325.00)	-6.66%	CONTRACT/STAFFING
170 SUPPORT SALARY	$797,638.00	$776,000.00	$836,000.00	$60,000.00	7.73%	CONTRACT/STAFFING
329 POSTAGE	$161.00	$300.00	$300.00	$0.00	0.00%	
350 REPAIRS	$29,916.00	$30,000.00	$50,850.00	$20,850.00	69.50%	BUDGET ALLOCATION
401 SUPPLIES	$3,959.00	$5,305.00	$5,305.00	$0.00	0.00%	
470 ELE LIBRARY BOOKS	$72,479.00	$77,000.00	$71,000.00	($6,000.00)	-7.79%	BUDGET ALLOCATION
470 SEC LIBRARY BOOKS	$45,843.00	$46,000.00	$52,000.00	$6,000.00	13.04%	BUDGET ALLOCATION
480 VISUAL AIDES	$5,354.00	$10,300.00	$10,300.00	$0.00	0.00%	
482 PRODUCTION MATERIAL	$0.00	$0.00	$0.00	$0.00	0.00%	
489 PERODICALS	$29,300.00	$38,625.00	$38,625.00	$0.00	0.00%	
899 OTHER EXP/TRAVEL	$13,998.00	$15,500.00	$19,500.00	$4,000.00	25.81%	BUDGET ALLOCATION
641 Q COMP	$0.00	$0.00	$0.00	$0.00	0.00%	
640 STAFF DEVELOPMENT						
110 SALARY/OTHER	$951,517.00	$1,209,500.00	$1,197,469.00	($12,031.00)	-0.99%	CONTRACT/STAFFING
305 CONSULTANTS	$96,338.00	$57,455.00	$81,855.00	$24,400.00	42.47%	PRINCIPAL LEADERSHIP
680 COMPUTER INSTRUCTION						
170 AIDE SALARY	$0.00	$0.00	$0.00	$0.00	0.00%	
350 EQUIP. REPAIRS	$21,147.00	$20,850.00	$0.00	($20,850.00)	-100.00%	BUDGET ALLOCATION
366 TRAVEL	$2,741.00	$4,000.00	$0.00	($4,000.00)	-100.00%	BUDGET ALLOCATION
430 SUPPLIES	$18,254.00	$31,730.00	$31,730.00	$0.00	0.00%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
690 GIFTED PROGRAM						
140 SALARY	$140,907.00	$151,300.00	$189,450.00	$38,150.00	25.21%	CONTRACT/STAFFING
899 OTHER EXPENSE	$4,875.00	$6,075.00	$9,500.00	$3,425.00	56.38%	BUDGET ALLOCATION
366 TRAVEL	$9,838.00	$10,000.00	$12,400.00	$2,400.00	24.00%	BUDGET ALLOCATION
692 WORKSTUDY						
172 SALARY	$105.00	$1,500.00	$1,500.00	$0.00	0.00%	
694 PARENT INVOLVEMENT	$7,528.00	$9,750.00	$9,750.00	$0.00	0.00%	
TOTAL INSTR. SUPPORT SERV.	$3,482,513.00	$3,936,178.00	$4,072,784.00	$136,606.00	3.47%	
710 GUIDANCE SERVICE						
146 SALARY	$853,064.00	$855,850.00	$909,595.00	$53,745.00	6.28%	ADDED STAFF
170 CLERICAL SALARY	$87,482.00	$85,500.00	$87,600.00	$2,100.00	2.46%	PER CONTRACT
430 SUPPLIES/POSTAGE	$9,048.00	$14,750.00	$14,750.00	$0.00	0.00%	
899 SOCIAL WORK/ARCHER	$0.00	$0.00	$0.00	$0.00	0.00%	
899 DIVERSITY PROGRAM	$0.00	$0.00	$0.00	$0.00	0.00%	
720 HEALTH SERVICE						
146 SALARY	$144,830.00	$134,575.00	$189,360.00	$54,785.00	40.71%	ADDED STAFF
170 CLERICAL SALARY	$319,022.00	$299,000.00	$320,000.00	$21,000.00	7.02%	PER CONTRACT
366 TRAVEL	$2,881.00	$2,000.00	$2,000.00	$0.00	0.00%	
401 SUPPLIES/REPAIRS/POST.	$5,714.00	$8,200.00	$8,200.00	$0.00	0.00%	
450 RESALE	$0.00	$0.00	$0.00	$0.00	0.00%	
896 HEALTH EXAMS	$0.00	$750.00	$750.00	$0.00	0.00%	
740 ATTENDANCE SERVICE						
156 SOCIAL WORKER SALARY	$59,112.00	$88,065.00	$105,470.00	$17,405.00	19.76%	CONTRACT/STAFFING
170 CLERICAL SALARY	$71,801.00	$66,865.00	$68,500.00	$1,635.00	2.45%	PER CONTRACT
741 STRUCTURED STUDY CENT	$196,820.00	$190,900.00	$195,400.00	$4,500.00	2.36%	PER CONTRACT
760 TRANSPORTATION						
110 SUPR. SALARY	$70,742.00	$66,885.00	$69,380.00	$2,495.00	3.73%	PER CONTRACT
200 EMP INS/RET BENEFITS	$33,612.00	$30,000.00	$35,000.00	$5,000.00	16.67%	PER CONTRACT
361 CONTR.-PRIVATE OP	$1,776,222.00	$1,820,000.00	$1,860,000.00	$40,000.00	2.20%	PER CONTRACT
361 CONTRACTS SP.ED.	$1,196,888.00	$1,420,000.00	$1,450,000.00	$30,000.00	2.11%	PER CONTRACT
899 OTHER EXPENSE	$830.00	$2,000.00	$2,000.00	$0.00	0.00%	
311 SAFETY	$1,998.00	$2,000.00	$2,000.00	$0.00	0.00%	
367 TRAVEL	$208.00	$500.00	$500.00	$0.00	0.00%	
790 SAFE SCHOOL PROGRAM	$291,208.00	$301,730.00	$309,660.00	$7,930.00	2.63%	PER LEVY
TOTAL PUPIL SUPPORT SERV.	$5,121,482.00	$5,389,570.00	$5,630,165.00	$240,595.00	4.46%	
810 OPERATION OF PLANT						
170 SALARY	$1,447,143.00	$1,415,000.00	$1,550,000.00	$135,000.00	9.54%	CONTRACT STAFFING
331 ELECTRICITY	$824,608.00	$840,000.00	$860,000.00	$20,000.00	2.38%	INC RATES
332 WATER & SEWAGE	$286,785.00	$275,000.00	$300,000.00	$25,000.00	9.09%	INC RATES
333 TELEPHONE	$66,586.00	$165,000.00	$165,000.00	$0.00	0.00%	
335 RUBBISH REMOVAL	$67,126.00	$63,000.00	$63,000.00	$0.00	0.00%	
366 TRAVEL	$3,795.00	$4,000.00	$4,000.00	$0.00	0.00%	
402 VEHICLE GAS	$27,570.00	$35,000.00	$35,000.00	$0.00	0.00%	
410 CUSTODIAL SUPPLIES	$130,578.00	$165,000.00	$165,000.00	$0.00	0.00%	
440 FUEL FOR BLDG.	$514,855.00	$600,000.00	$550,000.00	($50,000.00)	-8.33%	LOWER FUEL COSTS
899 OTHER EXPENSE	$9,964.00	$5,000.00	$5,000.00	$0.00	0.00%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
812 MAINTENANCE OF PLANT						
170 SALARY	$653,477.00	$635,000.00	$673,235.00	$38,235.00	6.02%	CONTRACT STAFFING
350 CONTRACT REPAIRS	$397,169.00	$300,000.00	$300,000.00	$0.00	0.00%	
420 REPAIR SUPPLIES	$462,478.00	$330,000.00	$330,000.00	$0.00	0.00%	
TOTAL PLANT OPERATION	$4,892,134.00	$4,832,000.00	$5,000,235.00	$168,235.00	3.48%	
930 EMPLOYEE BENEFITS						
210 SOCIAL SECURITY	$3,135,737.00	$3,050,000.00	$3,200,000.00	$150,000.00	4.92%	INC WAGES
214 PERA	$647,782.00	$630,000.00	$655,000.00	$25,000.00	3.97%	INC WAGES
218 TRA	$2,458,037.00	$2,350,000.00	$2,525,000.00	$175,000.00	7.45%	INC WAGES
220 HEALTH INS.	$7,535,914.00	$7,200,000.00	$7,600,000.00	$400,000.00	5.56%	PER CONTRACTS
230 LIFE INS.	$62,840.00	$65,000.00	$65,000.00	$0.00	0.00%	
240 DISABILITY INS.	$106,955.00	$100,000.00	$110,000.00	$10,000.00	10.00%	INC WAGES
260 DENTAL INS.	$310,565.00	$290,000.00	$315,000.00	$25,000.00	8.62%	
270 WORKERS COMP.	$348,125.00	$355,000.00	$393,000.00	$38,000.00	10.70%	INC WAGES
280 UNEMPLOY COMP.	$25,541.00	$35,000.00	$35,000.00	$0.00	0.00%	
290 SEVERANCE PAY	$511,290.00	$400,000.00	$400,000.00	$0.00	0.00%	
250 ANNUITIES	$507,621.00	$480,000.00	$510,000.00	$30,000.00	6.25%	PER CONTRACTS
251 HEALTH REIMB ACCOUNTS	$368,118.00	$350,000.00	$370,000.00	$20,000.00	5.71%	PER CONTRACTS
252 OTHER POST EMP BENEFITS	$0.00	$300,000.00	$300,000.00	$0.00	0.00%	
295 CHARGEBACKS	($14,937.00)	$0.00	$0.00	$0.00	0.00%	
TOTAL EMPLOYEE BENEFITS	$16,003,588.00	$15,605,000.00	$16,478,000.00	$873,000.00	5.59%	
940 PROP. & LIABILITY INS.						
311 APPRAISAL SERV.	$0.00	$0.00	$0.00	$0.00	0.00%	
340 PROP/LIABILITY INS.	$222,037.00	$235,000.00	$235,000.00	$0.00	0.00%	
342 FIDELITY INS.	$3,800.00	$3,800.00	$3,800.00	$0.00	0.00%	
TOTAL P & L INSURANCE	$225,837.00	$238,800.00	$238,800.00	$0.00	0.00%	
TOTAL GEN. FUND EXPEND.	$77,731,145.00	$78,759,082.00	$81,976,885.00	$3,217,803.00	4.09%	

FOOD SERVICE FUND

FOOD SERVICE REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
092 INTEREST EARNINGS	$1,057.00	$200.00	$1,000.00	$800.00	400.00%	INC INTEREST RATES
099 MISC. LOCAL REV.	$1,641.00	$500.00	$2,000.00	$1,500.00	300.00%	BUDG UNDERESTIMATE
319 STATE AID - LUNCHES	$155,222.00	$149,000.00	$149,000.00	$0.00	0.00%	
471 FED. AID - LUNCHES	$1,421,747.00	$1,364,000.00	$1,425,000.00	$61,000.00	4.47%	INC ENROLLMENT
474 FEDERAL COM. AID	$245,559.00	$223,000.00	$240,000.00	$17,000.00	7.62%	BUDG UNDERESTIMATE
601 LUNCH SALES - STUDENT	$1,224,675.00	$1,240,000.00	$1,250,000.00	$10,000.00	0.81%	INC ENROLLMENT
601 A LA CARTE - STUDENT	$112,274.00	$100,000.00	$100,000.00	$0.00	0.00%	
606 LUNCH SALES - ADULT	$71,659.00	$60,000.00	$60,000.00	$0.00	0.00%	
606 A LA CARTE - ADULTS	$67,478.00	$79,000.00	$79,000.00	$0.00	0.00%	
475 FED. MILK AID	$3,669.00	$4,000.00	$4,000.00	$0.00	0.00%	
702 FED SNACK PGM	$6,602.00	$3,500.00	$6,000.00	$2,500.00	71.43%	INC PARTICIPATION
705 BREAKFAST PROGRAM	$420,909.00	$375,000.00	$400,000.00	$25,000.00	6.67%	EXPANDED PGM
479 SUMMER FOOD SERV PGM	$183,607.00	$165,000.00	$185,000.00	$20,000.00	12.12%	EXPANDED PGM
TOTAL REVENUE	$3,916,099.00	$3,763,200.00	$3,901,000.00	$137,800.00	3.66%	

FOOD SERVICE EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
701 TYPE A LUNCH PROGRAM						
110 DIRECTOR SALARY	$74,641.00	$74,641.00	$76,730.00	$2,089.00	2.80%	PER CONTRACT
160 CK.,CUS.,SEC. SAL	$1,066,957.00	$1,055,000.00	$1,100,000.00	$45,000.00	4.27%	STAFFING/CONTRACTS
200 EMP.INS./RET.EXP.	$485,823.00	$449,000.00	$495,000.00	$46,000.00	10.24%	STAFFING/CONTRACTS
300 UTILITY EXPENSE	$110,686.00	$110,000.00	$110,000.00	$0.00	0.00%	
305 INFINITE CAMPUS	$1,127.00	$12,000.00	$12,000.00	$0.00	0.00%	
350 EQUIP. REPAIRS	$34,412.00	$46,000.00	$46,000.00	$0.00	0.00%	
366 TRAVEL	$3,766.00	$5,500.00	$5,500.00	$0.00	0.00%	
382 LAUNDRY EXPENSE	$2,700.00	$2,700.00	$2,700.00	$0.00	0.00%	
401 LUNCHROOM SUPPLIES	$95,838.00	$85,000.00	$85,000.00	$0.00	0.00%	
490 FOOD EXPENSE	$961,443.00	$900,000.00	$925,000.00	$25,000.00	2.78%	INC FOOD COSTS
491 COMMODITY EXPENSE	$182,517.00	$190,000.00	$190,000.00	$0.00	0.00%	
495 MILK EXPENSE	$143,309.00	$165,000.00	$170,000.00	$5,000.00	3.03%	INC FOOD COSTS
530 EQUIPMENT	$261,099.00	$265,000.00	$100,000.00	($165,000.00)	-62.26%	WEST PROJ COMPLETED
899 OTHER EXPENSES	$5,959.00	$30,000.00	$30,000.00	$0.00	0.00%	
707 A LA CARTE PROGRAM						
160 SALARY	$36,170.00	$35,000.00	$35,000.00	$0.00	0.00%	
490 FOOD EXPENSE	$89,419.00	$90,000.00	$93,000.00	$3,000.00	3.33%	INC FOOD COSTS
495 MILK EXPENSE	$8,324.00	$8,500.00	$9,500.00	$1,000.00	11.76%	INC FOOD COSTS
899 OTHER EXPENSE	$6,343.00	$5,500.00	$5,500.00	$0.00	0.00%	
705 BREAKFAST PROGRAM	$347,165.00	$310,000.00	$310,000.00	$0.00	0.00%	
708 MN MILK PROGRAM	$0.00	$0.00	$0.00	$0.00	0.00%	
703 FED MILK PROGRAM	$3,866.00	$6,000.00	$6,000.00	$0.00	0.00%	
709 SUMMER FOOD SERV PGM	$178,670.00	$130,000.00	$175,000.00	$45,000.00	34.62%	EXPANDED PGM
TOTAL EXPENDITURES	$4,100,234.00	$3,974,841.00	$3,981,930.00	$7,089.00	0.18%	

COMMUNITY SERVICE FUND

COMMUNITY SERVICE REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
332 YOUTH ENRICHMENT	$227,909.00	$207,000.00	$211,964.00	$4,964.00	2.40%	BUDGET PROJECTION
001 TAX LEVY	$337,611.00	$413,840.00	$396,374.00	($17,466.00)	-4.22%	PER STATE FORMULA
001 SCHOOL AGE CARE LEVY	$160,715.00	$80,000.00	$85,000.00	$5,000.00	6.25%	BUDGET PROJECTION
092 INVESTMENT EARNINGS	$1,376.00	$500.00	$500.00	$0.00	0.00%	
229 DISPARITY AID	$3,469.00	$3,469.00	$3,475.00	$6.00	0.17%	PER STATE FORMULA
227 ABATEMENT AID	$356.00	$355.00	$1,102.00	$747.00	210.42%	PER STATE FORMULA
234 STATE TAX CREDIT AID	$1,057.00	$1,075.00	$2,068.00	$993.00	92.37%	PER STATE FORMULA
050 COMMUNITY ED. FEES	$90,332.00	$110,000.00	$110,000.00	$0.00	0.00%	
050 RECREATION FEES	$252,217.00	$265,000.00	$245,000.00	($20,000.00)	-7.55%	BUDGET PROJECTION
050 MARCHING BAND REVENUE	$29,185.00	$34,884.00	$34,884.00	$0.00	0.00%	
050 PLAYGROUND/AQUATIC FEES	$68,998.00	$55,000.00	$57,500.00	$2,500.00	4.55%	BUDGET PROJECTION
096 CONNECTING KIDS	$214,845.00	$181,270.00	$214,800.00	$33,530.00	18.50%	BUDGET PROJECTION
362 YOUTH DEVELOPMENT LEVY	$63,382.00	$63,382.00	$63,382.00	$0.00	0.00%	
300 AFTER SCHOOL LEVY	$41,454.00	$41,454.00	$41,454.00	$0.00	0.00%	
001 EARLY CHILD. LEVY	$224,764.00	$224,764.00	$221,509.00	($3,255.00)	-1.45%	PER STATE FORMULA
050 EARLY CHILDHOOD FEES	$180,232.00	$125,000.00	$235,000.00	$110,000.00	88.00%	BUDGET PROJECTION
300 EARLY CHILD. STATE AID	$208,927.00	$208,927.00	$229,085.00	$20,158.00	9.65%	PER STATE FORMULA
050 GED TESTING FEES	$2,720.00	$3,000.00	$4,000.00	$1,000.00	33.33%	NEW TEST SYSTEM
050 ADULT BASIC ED REVENUE	$89,811.00	$98,100.00	$96,600.00	($1,500.00)	-1.53%	BUDGET PROJECTION
300 ADULT BASIC ED REVENUE	$691,909.00	$691,909.00	$687,318.00	($4,591.00)	-0.66%	PER STATE FORMULA
400 ADULT BASIC FED REVENUE	$103,801.00	$113,801.00	$83,695.00	($30,106.00)	-26.45%	PER GRANT AWARD
001 ADULT HAND. LEVY	$26,600.00	$26,600.00	$26,600.00	$0.00	0.00%	
300 ADULT HAND. STATE AID	$26,600.00	$26,600.00	$26,600.00	$0.00	0.00%	
093 LINCOLN COM.CENTER REV	$916.00	$2,000.00	$2,000.00	$0.00	0.00%	
300 PRESCH.SCREEN.ST.AID	$46,285.00	$35,000.00	$35,000.00	$0.00	0.00%	
300 NON-PUB STUDENT ST.AID	$215,805.00	$231,600.00	$219,343.00	($12,257.00)	-5.29%	PER ENROLLMENTS
050 ADULT ADAPTIVE FEES	$5,072.00	$13,100.00	$9,100.00	($4,000.00)	-30.53%	BUDGET PROJECTION
300 SCHOOL READINESS REV	$213,482.00	$163,584.00	$277,231.00	$113,647.00	69.47%	PER STATE FORMULA
001 HOME VISIT LEVY	$5,483.00	$5,339.00	$5,266.00	($73.00)	-1.37%	PER STATE FORMULA
407 READY FOR KINDERGARTEN	$186,121.00	$67,600.00	$0.00	($67,600.00)	-100.00%	MERGED PROGRAMS
369 GRANTS	$129,377.00	$123,800.00	$193,975.00	$70,175.00	56.68%	PER GRANT AWARD
236 DIPLOMA PROGRAM	$37,143.00	$40,000.00	$37,000.00	($3,000.00)	-7.50%	DECR ENROLLMENT
050 ACES	$1,787,427.00	$1,500,000.00	$2,280,000.00	$780,000.00	52.00%	EXPANDED PGM
412 RACE TO THE TOP GRANT	$130,177.00	$132,790.00	$64,003.00	($68,787.00)	-51.80%	PER GRANT AWARD
TOTAL COM. SERV. REVENUE	$5,805,758.00	$5,290,743.00	$6,200,828.00	$910,085.00	17.20%	

COMMUNITY SERVICE EXPEND.	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
505 GED TESTING	$783.00	$477.00	$0.00	($477.00)	-100.00%	NEW TEST SYSTEM
520 ADULT BASIC EDUCATION	$699,753.00	$773,974.00	$674,628.00	($99,346.00)	-12.84%	BUDGET ALLOCATION
326 ADULT ADAPTIVE PROGRAM	$58,760.00	$60,350.00	$61,178.00	$828.00	1.37%	BUDGET ALLOCATION
362 YOUTH DEVELOPMENT PLAN	$234,834.00	$245,943.00	$265,996.00	$20,053.00	8.15%	BUDGET ALLOCATION
520 GRANTS	$330,902.00	$295,535.00	$360,449.00	$64,914.00	21.96%	PER GRANT AWARD
323 DIPLOMA COMPLETION	$88,869.00	$82,339.00	$84,839.00	$2,500.00	3.04%	BUDGET ALLOCATION
412 RACE TO THE TOP GRANT	$130,177.00	$132,790.00	$64,003.00	($68,787.00)	-51.80%	PER GRANT AWARD

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COMMUNITY SERVICE EXPEND.	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
560 ADM. - COMMUN. SERVICE						
110 SALARY	$253,002.00	$246,094.00	$213,321.00	($32,773.00)	-13.32%	CONTRACT / STAFFING
200 EMP. FRINGE BEN.	$157,696.00	$159,955.00	$168,725.00	$8,770.00	5.48%	CONTRACT / STAFFING
367 TRAVEL	$3,633.00	$4,000.00	$4,000.00	$0.00	0.00%	
370 FAC. USAGE EXPENSE	$22,939.00	$28,760.00	$28,760.00	$0.00	0.00%	
401 SUPPLIES/POST	$90,555.00	$78,500.00	$80,500.00	$2,000.00	2.55%	BUDGET ALLOCATION
530 EQUIPMENT	$5,232.00	$6,000.00	$6,000.00	$0.00	0.00%	BUDGET ALLOCATION
899 OTHER EXPENSE	$1,221.00	$1,000.00	$1,000.00	$0.00	0.00%	BUDGET ALLOCATION
381 PROMOTIONS	$21,099.00	$30,000.00	$40,000.00	$10,000.00	33.33%	BUDGET ALLOCATION
561 ADULT ATHLETICS						
160 SALARY	$134,775.00	$135,641.00	$137,500.00	$1,859.00	1.37%	CONTRACT / STAFFING
200 EMP. FRINGE BEN.	$38,956.00	$39,427.00	$46,637.00	$7,210.00	18.29%	BUDGET ALLOCATION
401 SUPPLIES	$7,009.00	$9,350.00	$8,000.00	($1,350.00)	-14.44%	BUDGET ALLOCATION
899 OTHER EXPENSE	$25,162.00	$28,350.00	$26,700.00	($1,650.00)	-5.82%	BUDGET ALLOCATION
530 EQUIPMENT	$5,585.00	$11,500.00	$7,400.00	($4,100.00)	-35.65%	BUDGET ALLOCATION
562 YOUTH ATHLETICS						
160 SALARY	$39,599.00	$42,878.00	$37,047.00	($5,831.00)	-13.60%	CONTRACT / STAFFING
401 SUPPLIES	$1,411.00	$1,200.00	$1,200.00	$0.00	0.00%	
899 OTHER EXPENSE	$22,733.00	$18,050.00	$12,650.00	($5,400.00)	-29.92%	BUDGET ALLOCATION
530 EQUIPMENT	$1,568.00	$2,000.00	$500.00	($1,500.00)	-75.00%	BUDGET ALLOCATION
564 AQUATIC						
160 SALARY	$28,292.00	$27,806.00	$27,806.00	$0.00	0.00%	
401 SUPPLIES	$1,174.00	$3,000.00	$3,000.00	$0.00	0.00%	
899 OTHER EXPENSE	$1,062.00	$300.00	$300.00	$0.00	0.00%	
567 PLAYGROUNDS						
160 SALARY	$34,127.00	$34,948.00	$34,948.00	$0.00	0.00%	
401 SUPPLIES	$1,540.00	$4,425.00	$4,000.00	($425.00)	-9.60%	BUDGET ALLOCATION
899 OTHER EXPENSE	$5,527.00	$5,600.00	$5,600.00	$0.00	0.00%	
580 EARLY CHILDHOOD						
899 OTHER EXPENSE	$524,430.00	$561,635.00	$519,569.00	($42,066.00)	-7.49%	BUDGET ALLOCATION
590 SCHOOL READINESS						
899 OTHER EXPENSE	$162,467.00	$200,260.00	$408,800.00	$208,540.00	104.13%	BUDGET ALLOCATION
590 ADULT GENERAL INTEREST						
160 SALARY	$63,452.00	$71,594.00	$72,498.00	$904.00	1.26%	BUDGET ALLOCATION
401 SUPPLIES	$42,083.00	$30,000.00	$41,900.00	$11,900.00	39.67%	BUDGET ALLOCATION
870 REFUNDS	$17,325.00	$14,500.00	$3,000.00	($11,500.00)	-79.31%	BUDGET ALLOCATION
415 COMMUNITY VOLUNTEER						
160 SALARY	$0.00	$21,832.00	$46,957.00	$25,125.00	115.08%	PGM RESTRUCTURE
899 OTHER EXPENSE	$0.00	$2,650.00	$3,340.00	$690.00	26.04%	PGM RESTRUCTURE
591 SUMMER BAND						
160 SALARY	$21,940.00	$16,548.00	$19,877.00	$3,329.00	20.12%	BUDGET ALLOCATION
530 EQUIPMENT	$4,712.00	$0.00	$5,000.00	$5,000.00	100.00%	BUDGET ALLOCATION
899 OTHER EXPENSE	$24,347.00	$19,200.00	$23,700.00	$4,500.00	23.44%	BUDGET ALLOCATION

COMMUNITY SERVICE EXPEND.	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
593 LINCOLN COM. CENTER						
160 SALARIES	$67,268.00	$55,480.00	$60,765.00	$5,285.00	9.53%	BUDGET ALLOCATION
340 INSURANCE	$9,500.00	$9,500.00	$9,500.00	$0.00	0.00%	
350 REPAIRS/SUPPLIES	$24,118.00	$62,000.00	$62,000.00	$0.00	0.00%	
355 CHARGEBACKS	$86,387.00	$86,387.00	$86,387.00	$0.00	0.00%	
407 READY FOR KINDERGARTEN	$115,899.00	$84,400.00	$0.00	($84,400.00)	-100.00%	MERGED WITH ECFE
412 CONNECTING KIDS	$178,150.00	$180,570.00	$203,314.00	$22,744.00	12.60%	EXPANDED PGM
571 ACES	$1,486,400.00	$1,266,149.00	$1,531,147.00	$264,998.00	20.93%	EXPANDED PGM
592 PRESCH. SCREENING						
899 OTHER EXPENSE	$35,495.00	$68,216.00	$70,016.00	$1,800.00	2.64%	BUDGET ALLOCATION
595 NON-PUBLIC TEXTS						
460 TEXTS	$94,855.00	$85,478.00	$95,214.00	$9,736.00	11.39%	BUDGET ALLOCATION
595 NON-PUB. GUIDANCE						
899 OTHER EXPENSE	$76,381.00	$80,333.00	$76,963.00	($3,370.00)	-4.20%	BUDGET ALLOCATION
595 NON-PUB. HEALTH SERV.						
899 OTHER EXPENSE	$55,360.00	$65,805.00	$58,134.00	($7,671.00)	-11.66%	BUDGET ALLOCATION
TOTAL COM. SERV. EXPEND.	$5,538,544.00	$5,494,729.00	$5,806,768.00	$312,039.00	5.68%	

CAPITAL
FUND

CAPTIAL EXP. FUND REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
211 OPERATING CAPITAL REV	$1,100,132.00	$1,057,335.00	$1,094,657.00	$37,322.00	3.53%	PER STATE FORMULA
001 HEALTH/SAFETY LEVY	$379,338.00	$379,338.00	$756,125.00	$376,787.00	99.33%	PER STATE FORMULA
099 EAST BASEBALL FENCE REV	$35,425.00	$12,000.00	$12,000.00	$0.00	0.00%	
096 GRANTS	$52,924.00	$0.00	$0.00	$0.00	0.00%	
001 LEASED FAC. REVENUE	$762,070.00	$752,076.00	$775,216.00	$23,140.00	3.08%	PER STATE FORMULA
624 SALE OF EQUIPMENT	$5,963.00	$5,000.00	$5,000.00	$0.00	0.00%	
001 OPERATING CAPITAL LEVY	$890,379.00	$885,483.00	$943,930.00	$58,447.00	6.60%	PER STATE FORMULA
628 ASBESTOS JUDGEMENT	$0.00	$0.00	$0.00	$0.00	0.00%	
004 TECH LEVY	$500,000.00	$500,000.00	$500,000.00	$0.00	0.00%	
405 FEMA LANDSLIDE MITIGATION	$0.00	$48,000.00	$0.00	($48,000.00)	-100.00%	JEFFERSON PROJECT
311 INTERNET EQUITY AID	$0.00	$0.00	$0.00	$0.00	0.00%	
386 DEFERRED MAINTENACE LEVY	$544,212.00	$536,406.00	$550,502.00	$14,096.00	2.63%	PER STATE FORMULA
TOTAL CAP. EXP. REVENUE	$4,270,443.00	$4,175,638.00	$4,637,430.00	$461,792.00	11.06%	

CAPITAL EXPENDITURES	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
020 SUPT. OFFICE	$3,005.00	$3,000.00	$3,000.00	$0.00	0.00%	
TOTAL ADMINISTRATION	$3,005.00	$3,000.00	$3,000.00	$0.00	0.00%	
110 BUS OFFICE	$10,539.00	$3,000.00	$18,500.00	$15,500.00	516.67%	NEW SERVER
160 PERSONNEL	$1,737.00	$1,000.00	$1,000.00	$0.00	0.00%	
170 PRINTING	$41,724.00	$20,000.00	$20,000.00	$0.00	0.00%	
TOTAL SUPPORT SERVICE	$54,000.00	$24,000.00	$39,500.00	$15,500.00	64.58%	
203 ELE. EQUIPMENT	$51,614.00	$75,170.00	$70,865.00	($4,305.00)	-5.73%	PER FACILITY PLAN
203 BRIDGES EQUIPMENT	$26,739.00	$30,875.00	$35,170.00	$4,295.00	13.91%	INC ENROLLMENT
240 ELE. PHY ED EQUIP.	$5,251.00	$5,250.00	$5,250.00	$0.00	0.00%	
535 ELE. COPY MACHINES	$41,352.00	$36,000.00	$36,000.00	$0.00	0.00%	
TOTAL ELE. ED.	$124,956.00	$147,295.00	$147,285.00	($10.00)	-0.01%	
210 CENTRAL SCH EQUIP.	$4,219.00	$8,000.00	$8,000.00	$0.00	0.00%	
211 SEC INSTR. EQUIP.	$74,066.00	$69,830.00	$74,135.00	$4,305.00	6.16%	PER FACILITY PLAN
240 SEC PHY ED EQUIP	$1,075.00	$5,250.00	$5,250.00	$0.00	0.00%	
258 BAND EQUIP.	$15,000.00	$15,000.00	$15,000.00	$0.00	0.00%	
258 ORCHESTRA EQUIP.	$7,052.00	$7,000.00	$7,000.00	$0.00	0.00%	
261 PHOTOGRAPHY EQUIP.	$0.00	$0.00	$0.00	$0.00	0.00%	
370 SEC. COPY MACHINES	$34,036.00	$41,000.00	$41,000.00	$0.00	0.00%	
TOTAL SEC ED EQUIP.	$135,448.00	$146,080.00	$150,385.00	$4,305.00	2.95%	

CAPTIAL EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
294 BOYS ATHLETIC EQUIP.	$17,505.00	$16,000.00	$26,000.00	$10,000.00	62.50%	ADDED LACROSSE
292 ACTIVITY FEE AFFINETY	$4,720.00	$0.00	$0.00	$0.00	0.00%	
296 GIRLS ATHLETIC EQUIP.	$15,551.00	$16,000.00	$22,000.00	$6,000.00	37.50%	ADDED LACROSSE
TOTAL ATHLETIC EQUIP.	$37,776.00	$32,000.00	$48,000.00	$16,000.00	50.00%	
420 SPECIAL ED EQUIP.	$2,844.00	$5,000.00	$5,000.00	$0.00	0.00%	
610 CURRICULUM EQUP.	$0.00	$4,000.00	$4,000.00	$0.00	0.00%	
621 MEDIA/TECHNOLOGY EQUIP.	$1,296,741.00	$1,294,100.00	$1,034,529.00	($259,571.00)	-20.06%	PER TECH PLAN
623 CODE 77	$168,823.00	$193,000.00	$196,335.00	$3,335.00	1.73%	PER TECH PLAN
624 SMART CLASSROOM	$0.00	$0.00	$0.00	$0.00	0.00%	
625 VOIP EQUIPMENT	$93,876.00	$86,000.00	$0.00	($86,000.00)	-100.00%	FINAL PAYMENT
720 HEALTH SERV. EQUIP.	$2,014.00	$1,000.00	$1,000.00	$0.00	0.00%	
760 TRANSPORATION SOFTWARE	$8,034.00	$7,500.00	$7,500.00	$0.00	0.00%	
TOTAL INSTR SUPPORT EQUIP.	$1,572,332.00	$1,590,600.00	$1,248,364.00	($342,236.00)	-21.52%	
385 DEFERRED MAINTENANCE IMP	$647,510.00	$455,000.00	$660,000.00	$205,000.00	45.05%	PER FACILITY PLAN
823 LEASED FACILITIES	$945,437.00	$891,100.00	$941,500.00	$50,400.00	5.66%	INC LEASE COSTS
810 CUSTODIAL EQUIP.	$19,131.00	$27,000.00	$27,000.00	$0.00	0.00%	
810 CHARGEBACK	$46,500.00	$46,500.00	$46,500.00	$0.00	0.00%	
812 MAINTENANCE EQUIP.	$137,785.00	$63,000.00	$63,000.00	$0.00	0.00%	
850 IMPR. TO SITES	$25,171.00	$25,200.00	$0.00	($25,200.00)	-100.00%	TENNIS CT COMPLETION
850 BUILDING REMODELING	$204,381.00	$149,000.00	$90,000.00	($59,000.00)	-39.60%	PER FACILITY PLAN
850 ARCHITECTS FEES	$19,630.00	$25,000.00	$25,000.00	$0.00	0.00%	
850 TEXTBOOKS	$0.00	$750,000.00	$645,000.00	($105,000.00)	-14.00%	PER FACILITY PLAN
860 HEALTH/SAFETY IMPR.	$716,534.00	$650,000.00	$650,000.00	$0.00	0.00%	
850 HANDICAPPED ACCESSIBILITY	$15,000.00	$15,000.00	$15,000.00	$0.00	0.00%	
850 JEFFERSON FEMA PROJECT	$52,924.00	$48,000.00	$0.00	($48,000.00)	0.00%	HILLSIDE EROSION
850 SITE ASSESSMENTS	$107,552.00	$114,500.00	$93,000.00	($21,500.00)	-18.78%	RESURFACING PROJECTS
850 EAST BASEBALL FIELD	$68,460.00	$12,000.00	$12,000.00	$0.00	0.00%	
850 LEASED CONSTRUCTION	$0.00	$0.00	$0.00	$0.00	0.00%	
TOTAL BUILDING OPERATIONS	$3,006,015.00	$3,271,300.00	$3,268,000.00	($3,300.00)	-0.10%	
TOTAL CAPITAL EXPENDITURES	$4,933,532.00	$5,214,275.00	$4,904,534.00	($309,741.00)	-5.94%	

DEBT SERVICE FUND

DEBT SERVICE REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
001 TAX LEVY	$6,916,519.00	$6,956,837.00	$7,120,854.00	$164,017.00	2.36%	PER DEBT SCHEDULE
092 INVEST EARNINGS	$14,673.00	$9,800.00	$10,000.00	$200.00	2.04%	BOND REFUNDING
234 HOMESTEAD/AG	$8,514.00	$8,656.00	$17,522.00	$8,866.00	102.43%	
229 DISPARITY AID	$27,932.00	$27,932.00	$29,446.00	$1,514.00	5.42%	
631 SALE OF BONDS	$3,686,746.00	$10,000,000.00	$16,265,460.00	$6,265,460.00	62.65%	BOND REFUNDING
649 FUND TRANSFERS	$0.00	$0.00	$0.00	$0.00	0.00%	
258 OTHER STATE CREDITS	$0.00	$0.00	$0.00	$0.00	0.00%	
TOTAL DEBT SERV REVENUE	$10,654,384.00	$17,003,225.00	$23,443,282.00	$6,440,057.00	37.88%	

DEBT SERVICE EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
710 PAYMENT ON BONDS	$5,945,000.00	$5,945,000.00	$5,950,000.00	$5,000.00	0.08%	PER DEBT SCHEDULE
720 INTEREST ON BONDS	$4,216,484.00	$4,216,484.00	$3,982,484.00	($234,000.00)	-5.55%	PER DEBT SCHEDULE
910 FUND TRANSFER	$0.00	$0.00	$0.00	$0.00	0.00%	
920 BOND REFUNDING	$0.00	$0.00	$3,600,000.00	$3,600,000.00	0.00%	BOND REFUNDING
790 OTHER DEBT EXPENSE	$24,622.00	$18,900.00	$245,000.00	$226,100.00	1196.30%	BOND REFUNDING
TOTAL DEBT EXPENDITURES	$10,186,106.00	$10,180,384.00	$13,777,484.00	$3,597,100.00	35.33%	

OPEB
FUND

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OPEB TRUST REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
092 INVEST EARNINGS	$389,183.00	$800,000.00	$0.00	($800,000.00)	-100.00%	INVESTMENT RETURNS
614 BOND SALE	$0.00	$0.00	$0.00	$0.00	0.00%	
616 RETIREE CONTRIBUTIONS	$0.00	$0.00	$0.00	$0.00	0.00%	
TOTAL OPEB TRUST REVENUE	$389,183.00	$800,000.00	$0.00	($800,000.00)	-100.00%	

OPEB TRUST EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
220 PAYMENTS FOR OPEB	$863,091.00	$888,681.00	$888,681.00	$0.00	0.00%	PER ACTUARY REPORT
305 CONTRACTED SERVICES	$62,259.00	$64,000.00	$64,000.00	$0.00	0.00%	
TOTAL OPEB TRUST EXPENDITURE	$925,350.00	$952,681.00	$952,681.00	$0.00	0.00%	

OPEB DEBT SERVICE REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
001 TAX LEVY	$1,786,356.00	$1,781,028.00	$980,210.00	($800,818.00)	-44.96%	PER DEBT SCHEDULE
092 INVEST EARNINGS	$825.00	$100.00	$100.00	$0.00	0.00%	
234 HOMESTEAD/AG	$2,194.00	$2,230.00	$2,230.00	$0.00	0.00%	PER STATE FORMULA
229 DISPARITY AID	$7,195.00	$7,194.00	$7,194.00	$0.00	0.00%	PER STATE FORMULA
258 OTHER STATE CREDITS	$0.00	$0.00	$0.00	$0.00	0.00%	
TOTAL OPEB DEBT SERV REVENUE	$1,796,570.00	$1,790,552.00	$989,734.00	($800,818.00)	-44.72%	

OPEB DEBT SERVICE EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
710 PAYMENT ON BONDS	$1,370,000.00	$1,370,000.00	$680,000.00	($690,000.00)	-50.36%	PER DEBT SCHEDULE
720 INTEREST ON BONDS	$389,210.00	$389,210.00	$339,205.00	($50,005.00)	-12.85%	PER DEBT SCHEDULE
790 OTHER DEBT EXPENSE	$869.00	$800.00	$800.00	$0.00	0.00%	
TOTAL OPEB DEBT SERV EXPENSE	$1,760,079.00	$1,760,010.00	$1,020,005.00	($740,005.00)	-42.05%	

ARENA
FUND

ALL SEASONS ARENA FUND

ALL SEASONS ARENA REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
651 ICE RENTAL	$537,525.00	$525,000.00	$530,000.00	$5,000.00	0.95%	INC USAGE
652 PUBLIC SKATING	$29,095.00	$25,000.00	$26,000.00	$1,000.00	4.00%	INC USAGE
653 LESSONS	$12,877.00	$18,000.00	$18,000.00	$0.00	0.00%	
655 MEMBERSHIPS	$4,975.00	$6,000.00	$6,000.00	$0.00	0.00%	
656 SKATE RENTAL	$7,208.00	$7,000.00	$8,000.00	$1,000.00	14.29%	INC USAGE
657 SKATE SHARPENING	$7,579.00	$8,000.00	$8,000.00	$0.00	0.00%	
661 CONCESSIONS	$48,401.00	$60,000.00	$60,000.00	$0.00	0.00%	
662 ADVERTISING	$13,296.00	$20,000.00	$20,000.00	$0.00	0.00%	
622 EQUIP SALES/INS RECOVERY	$0.00	$0.00	$0.00	$0.00	0.00%	
664 MISC EARNINGS	$791.00	$1,000.00	$1,000.00	$0.00	0.00%	
665 GOVERNMENT ASSESSMENT	$40,000.00	$40,000.00	$40,000.00	$0.00	0.00%	
658 LOAN PROCEEDS	$0.00	$0.00	$0.00	$0.00	0.00%	
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TOTAL ARENA REVENUE	$701,747.00	$710,000.00	$717,000.00	$7,000.00	0.99%	

ARENA EXPENDITURES	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
160 SALARIES	$179,176.00	$205,000.00	$215,000.00	$10,000.00	4.88%	CONTRACT/STAFFING
200 FRINGE BENEFITS	$51,088.00	$54,500.00	$70,700.00	$16,200.00	29.72%	CONTRACT/STAFFING
330 UTILITIES	$211,635.00	$230,000.00	$240,000.00	$10,000.00	4.35%	INC RATES
340 PROP. & LIABILITY INS.	$14,340.00	$21,000.00	$17,000.00	($4,000.00)	-19.05%	INC INSURANCE RATES
350 REPAIRS/MAINTENANCE	$92,092.00	$85,000.00	$85,000.00	$0.00	0.00%	
366 TRAVEL	$60.00	$3,000.00	$1,500.00	($1,500.00)	-50.00%	REDUCED TRAVEL
401 OFFICE SUPPLIES	$2,690.00	$2,000.00	$2,000.00	$0.00	0.00%	
450 RESALE EXPENSE	$23,616.00	$36,000.00	$34,000.00	($2,000.00)	-5.56%	REDUCED SALES EXP
305 CONSULTANT	$762.00	$0.00	$0.00	$0.00	0.00%	
820 DUES & SUBSCRIPTIONS	$770.00	$1,500.00	$1,000.00	($500.00)	-33.33%	REDUCED SUBSCRIPTS
899 OTHER EXPENSES	$4,478.00	$10,000.00	$10,000.00	$0.00	0.00%	
522 BUILDING IMPROVEMENTS	$40,000.00	$40,000.00	$40,000.00	$0.00	0.00%	
531 DEPRECIATION EXPENSE	$0.00	$0.00	$0.00	$0.00	0.00%	
355 CHARGEBACK	$0.00	$0.00	$0.00	$0.00	0.00%	
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TOTAL ARENA EXPENDITURES	$620,707.00	$688,000.00	$716,200.00	$28,200.00	4.10%	
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CONSTRUCTION
FUND

BUILDING CONSTRUCTION FUND

CONSTRUCTION FUND REVENUE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
092 INVESTMENT EARNINGS	$452,820.00	$600,000.00	$300,000.00	($300,000.00)	-50.00%	PER INTEREST EARNINGS
621 BOND SALE	$0.00	$0.00	$0.00	$0.00	0.00%	
625 INSURANCE RECOVERY	$0.00	$0.00	$0.00	$0.00	0.00%	
TOTAL CONSTRUCTION REVENUE	$452,820.00	$600,000.00	$300,000.00	($300,000.00)	-50.00%	

CONSTRUCTION FD EXPENDITURE	2013-2014 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	
850 MISC PROJECTS /LEGAL FEES	$49,591.00	$70,000.00	$70,000.00	$0.00	0.00%	
851 WEST CAFETERIA PROF FEES	$14,354.00	$15,000.00	$0.00	($15,000.00)	-100.00%	PROJECT PROGRESS
851 WEST CAFETERIA CONST	$1,053,108.00	$1,055,000.00	$0.00	($1,055,000.00)	-100.00%	PROJECT PROGRESS
852 DMMS ADDITION PROF FEES	$171,063.00	$150,000.00	$26,000.00	($124,000.00)	-82.67%	PROJECT PROGRESS
852 DMMS ADDITION CONST	$3,971,949.00	$3,500,000.00	$1,400,000.00	($2,100,000.00)	-60.00%	PROJECT PROGRESS
852 DMMS FURNITURE & FIXTURES	$58,379.00	$220,000.00	$275,000.00	$55,000.00	0.00%	NEW FURNISHING
910 CLOSING COSTS	$0.00	$0.00	$0.00	$0.00	0.00%	
910 LEVY REDUCTION FUND TRSFR	$0.00	$0.00	$0.00	$0.00	0.00%	
853 PRAIRIE WINDS PROF FEE	$1,792,802.00	$1,900,000.00	$750,000.00	($1,150,000.00)	-60.53%	PROJECT PROGRESS
853 PRAIRIE WINDS CONST	$2,951,343.00	$2,000,000.00	$27,000,000.00	$25,000,000.00	1250.00%	PROJECT PROGRESS
853 PWMS FURNITURE & FIXTURES	$0.00	$0.00	$1,000,000.00	$1,000,000.00	0.00%	NEW FURNISHING
870 MISC PROJECTS	$0.00	$0.00	$0.00	$0.00	0.00%	
110 CONSTRUCTION MGMT	$169,490.00	$140,000.00	$140,000.00	$0.00	0.00%	
854 GARFIELD REMODEL PROF FEES	$106,607.00	$110,000.00	$40,000.00	($70,000.00)	-63.64%	PROJECT PROGRESS
854 GARFIELD REMODEL CONST	$124,260.00	$150,000.00	$1,350,000.00	$1,200,000.00	800.00%	PROJECT PROGRESS
855 EAST HIGH REMODEL PROF FEE	$35,700.00	$30,000.00	$500,000.00	$470,000.00	1566.67%	PROJECT PROGRESS
855 EAST HIGH REMODEL CONST	$0.00	$0.00	$500,000.00	$500,000.00	100.00%	PROJECT PROGRESS
510 LAND ACQUISITION	$3,021,233.00	$3,050,000.00	$2,000,000.00	($1,050,000.00)	-34.43%	INFRASTRUCTURE
522 NEW ELEMENTARY SCH PROJEC	$0.00	$0.00	$0.00	$0.00	0.00%	
TOTAL CONSTRUCTION EXPEND	$13,519,879.00	$12,390,000.00	$35,051,000.00	$22,661,000.00	182.90%	