



AGENDA
Independent School District No. 77
Mankato, MN 56001

Monday, April 18, 2016 - 5:30 p.m.
Intergovernmental Center - Mankato Room

Greeters: Supt. Sheri Allen and Board Member Kristi Schuck

1. CALL TO ORDER AND ROLL CALL (5:30 P.M.)
2. APPROVAL OF AGENDA (5:30 P.M.)
3. OPEN FORUM (5:35 P.M.)
4. INFORMATION (5:45 P.M.)
 - A. Kennedy Elementary School Report
 - B. Board Member Workshop/Committee Reports
5. CONSENT AGENDA (6:05 P.M.)
 - A. Approval of Minutes of April 4, 2016, Regular Meeting
 - B. Approval of April Bills
 - C. Personnel - Consent Items
 1. Personnel – Consent Items, Addendum
6. BUSINESS (6:10 P.M.)
 - A. Acceptance of Gifts and Grants

- B. Resolution Relating to the Termination/Non-Renewal of Teaching Contracts of Probationary and/or Contract Substitute Teachers
- C. Act on 2016-2017 School Year Student Fees and Admission Charges
- D. Approval of 2015-16 Revised Budgets
- E. Establish Rates for 2016-17 Dental Programs
- F. Act on 2016-17 Employee Disability Insurance Renewal
- G. Act on 2016-17 Employee Life Insurance Renewal
- 7. ADJOURNMENT (6:45 P.M.)



School Board Members for 2016

Ann Hendricks, Chair
133 Ichabod Lane
Mankato, MN 56001
Phone: 351-7503
E-Mail: ahendr1@isd77.k12.mn.us
Term Ends December 31, 2019

Jodi Sapp, Vice-Chair
20588 State Highway 66
Mankato, MN 56001
Phone: 351-6597
E-Mail: jsapp1@isd77.k12.mn.us
Term Ends December 31, 2017

Judi Brandon, Treasurer
10 Crown Hill Lane
Mankato, MN 56001
Phone: 387-4945
E-Mail: jbrand1@isd77.k12.mn.us
Term Ends December 31, 2019

Sara Hansen, Clerk
2034 Sundance Lane
North Mankato, MN 56003
Phone: 344-1566
E-Mail: shanse1@isd77.k12.mn.us
Term Ends December 31, 2019

Kristi Schuck
730 S. Broad Street
Mankato, MN 56001
Phone: 382-4951
E-Mail: kschuc1@isd77.k12.mn.us
Term Ends December 31, 2017

Kinney Eberhart
2003 Roe Crest Drive
North Mankato, MN 56003
Phone: 469-4623
E-Mail: ceberh1@isd77.k12.mn.us
Term Ends December 31, 2017

Abdi Sabrie
404 Homestead Road
Mankato, MN 56001
Phone: 933-4254
E-Mail: asabri1@isd77.k12.mn.us
Term Ends December 31, 2019

Sheri L. Allen, Superintendent
10 Civic Center Plaza, Suite 2
Mankato, MN 56001
Phone: 387-1868
E-Mail: sallen1@isd77.k12.mn.us



OPEN FORUM GUIDELINES

The School Board allows public participation at its meeting, but at the same time has the responsibility for conducting its business in an orderly fashion. The Chairperson will provide the audience with an opportunity to speak during the Open Forum portion of the meeting. Citizens wishing to speak are asked to complete a Visitor Registration Card (located at the door of the meeting room) and hand it to the Board Chair or Deputy Clerk prior to the start of the meeting.

The major purpose of the citizens' participation is for the School Board to hear citizen's views on ways to improve the educational program and ways to improve the processes, including communications, for bringing about such improvements.

Each speaker will be asked to state his/her name and address for the record, and will be allowed five minutes for his/her presentation unless the time limit is waived by a majority of the Board members present. When there are a large number of speakers to be heard, the School Board may shorten this time or limit the number of speakers.

During an open meeting, the School Board is prohibited by law from considering allegations or charges against an employee. The presiding officer may terminate the speaker's privilege of address if, after being called to order, he/she persists in improper conduct or remarks.

Members of the School Board and the Superintendent may question a speaker or make comments in response to the speaker's remarks.

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School Board Meeting Agendas and Minutes can be found at www.isd77.org/page/4677



Mankato Area Public Schools District Strategic Roadmap

MISSION STATEMENT - *Our core purpose*

Assuring learning excellence and readiness
for a changing world

CORE VALUES - *What drives our actions and words*

Integrity - *Doing the "right thing" at all times with honesty and authenticity*

Respect - *Embracing of our differences, treating others as we wish to be treated*

Excellence - *High expectations for all and in all we do and the courage to challenge for it*

Adaptability - *Engaging in flexible, continuous and purposeful change grounded in data*

Responsibility - *Shared stewardship of and accountability for our words, acts, choices and results*

Engagement - *Actively participating with a mission-focus and values-driven attitude*

Collaboration - *Operating with a preference and capacity for partnership across our community*

VISION - *What we commit to create*

Learner Success through

- Aligned and relevant curriculum meeting individual needs
- Learner excellence and readiness

Sustainable Systems & Structures through

- Sustainable resources for continued growth; freedom from scarcity
- Quality, professional and respected staff
- Sustainable leadership philosophy, practice, and culture

Community Culture of Excellence through

- Recognizing who we are and embracing who we may become
- Collaboration and communication as core competencies

STRATEGIC DIRECTIONS- *Our focus for continuous improvement*

- A. Student learning and engagement
- B. Developing district culture and practices of partnership and connectedness between staff, students, families and community for student learning
- C. Increase readiness for all students to ensure options for life
- D. Needs-based resource allocation
- E. Developing staff capacity, accountability and skills to implement our Strategic Directions

School Board Regular Meeting

ITEM NUMBER: 4. A.

Meeting Date: 04/18/2016

Prepared By: Sheri L. Allen, Superintendent

Item Type: Information

Subject:

Kennedy Elementary School Report

Background:

Jason Grovom, Marcy Koch, Cara Samuelson and Bobbie Bastian will present a report on Kennedy Elementary School.

Recommended Action:

None

Attachments

Kennedy Elementary School Report

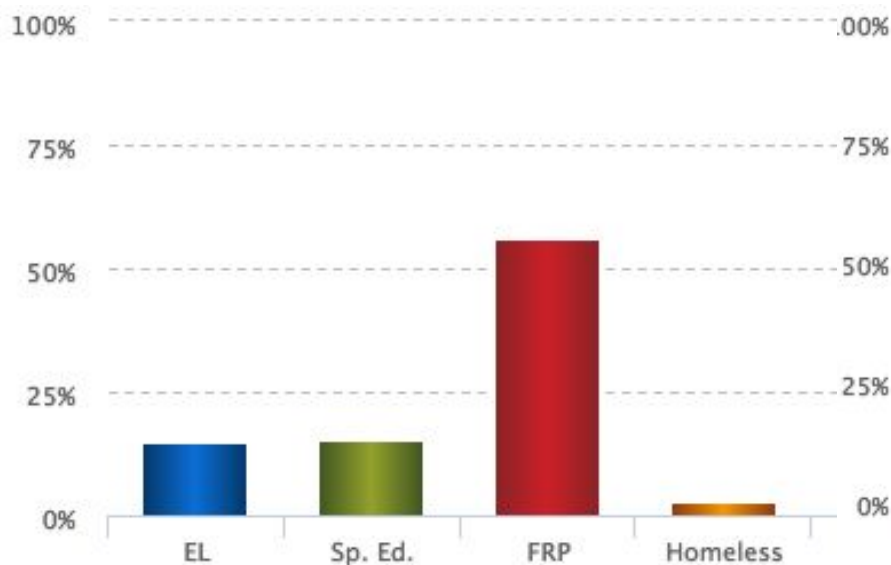
2015–16 Kennedy Elementary Report to the School Board



April 18, 2016

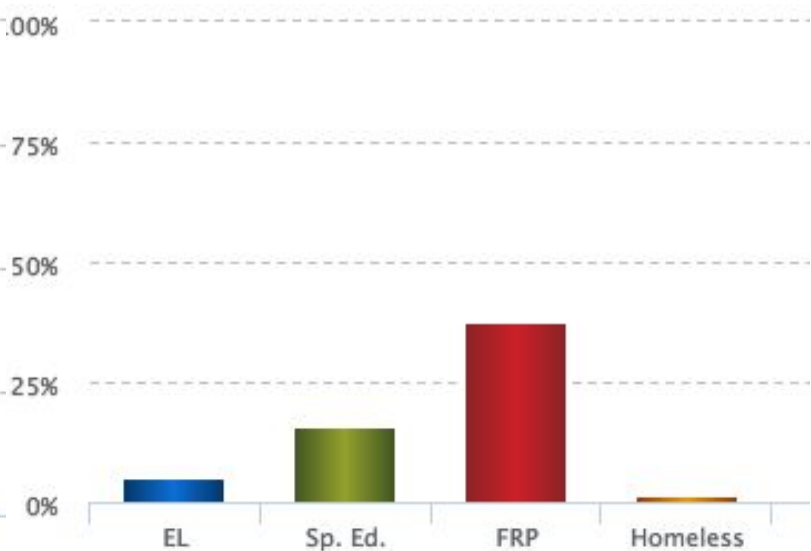
Demographics

Kennedy Elementary



EL: 15%
Sp. Ed: 15%
FRP: 56%
Homeless: 2.8%

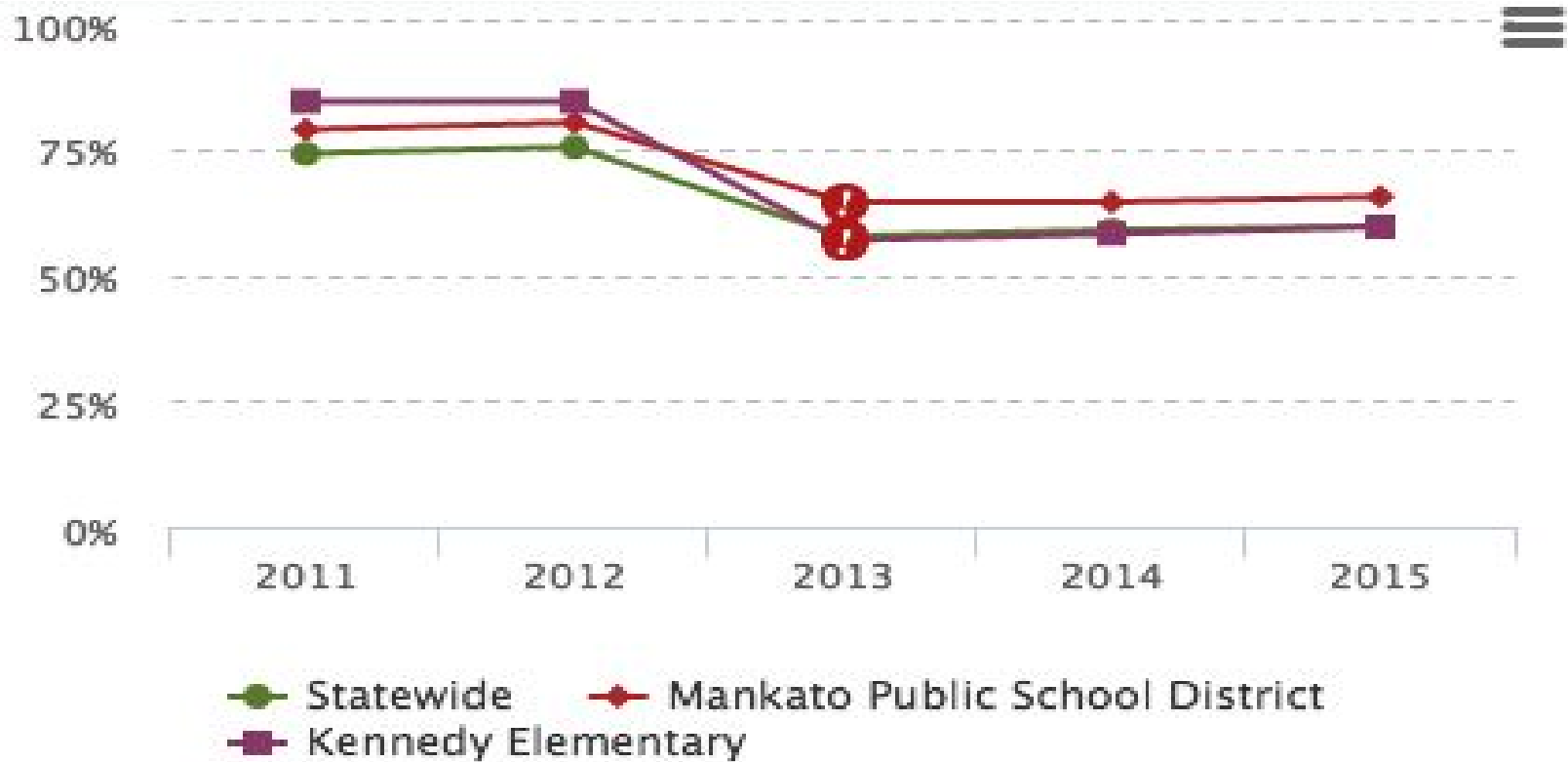
District



EL: 5.1%
Sp. Ed: 15.9%
FRP: 37.5%
Homeless: 1.6%

Kennedy Reading Trend Data

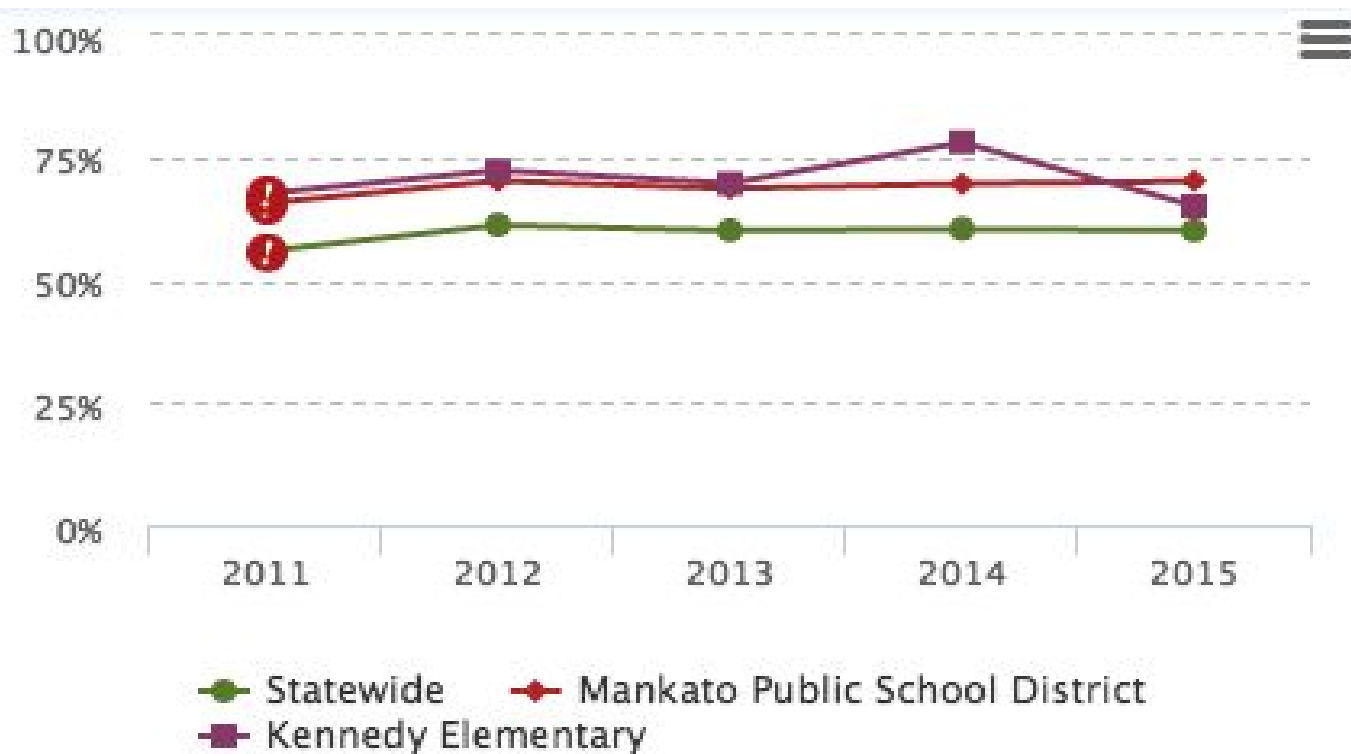
Trend All Accountability Tests Proficiency
Reading All Grades
All Students



2011: 84% **2012: 84%** **2013: 56%,** **2014: 58%** **2015: 60%**

Kennedy Math Trend Data

Trend All Accountability Tests Proficiency
Math All Grades
All Students



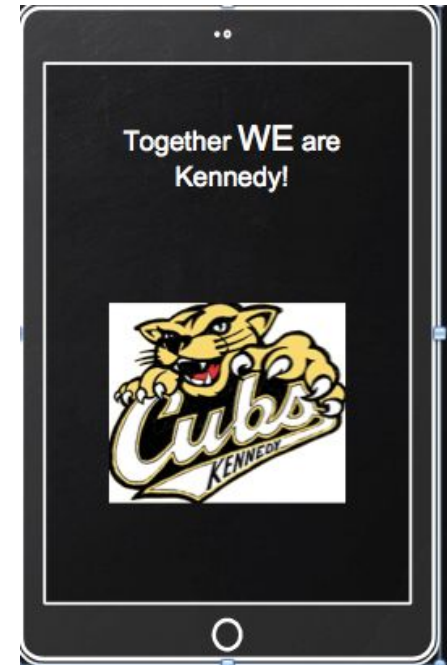
2011: 67% 2012: 72% 2013: 70%, 2014: 78% 2015: 65%

Improvement Efforts

Strategic Direction A

Student Learning and Engagement:

- Engaging Learning through the use of Technology
 - Increasing our knowledge of SAMR
 - Tech Tuesdays
- Standards Based Instruction
 - Using Balanced Literacy
 - Standards Progress Monitoring
 - Professional Development in Writing



Improvement Efforts

Strategic Direction A

- Aligning Interventions Appropriately (RTI)
 - Using DIBELS to help improve instruction
 - Using NWEA Learning Continuum
 - Weekly PBIS and PST Meetings
- Improving our Math Instruction
 - Mapping Everyday Math with our MN Math Standards
 - Ongoing formative assessments and flexible grouping
 - Identifying student need by looking at Strand Data
- “Get Ready” or “WIN” Time
- Differentiated Small Group Instruction



Kennedy BEST

Building our Ideal Culture



B – Be Safe and Healthy

E – Engage in your Best Learning

S – Show Respect to Others

T – Treat All Property with Respect

Improvement Efforts

Strategic Direction B

Building a Culture of Togetherness

Positive, Proactive, Preventative

- Teaching BEST Behavior Rotations
- Flooding Classrooms/Mobile SSC
- Kennedy BEST Assemblies
- Student Leadership and Voice
- Responsive Classroom Activities
- Morning Messages, Video Messages
- Weekly Honors Breakfast
- 4 at the Door, Post Cards, Phone Calls
- Mentoring Program



Improvement Efforts

Strategic Direction B

Building an Active Community

- Family Fit Nights
- Kennedy Color Run
- Active Learner Program for Schools
- Walk and Bike to School Days

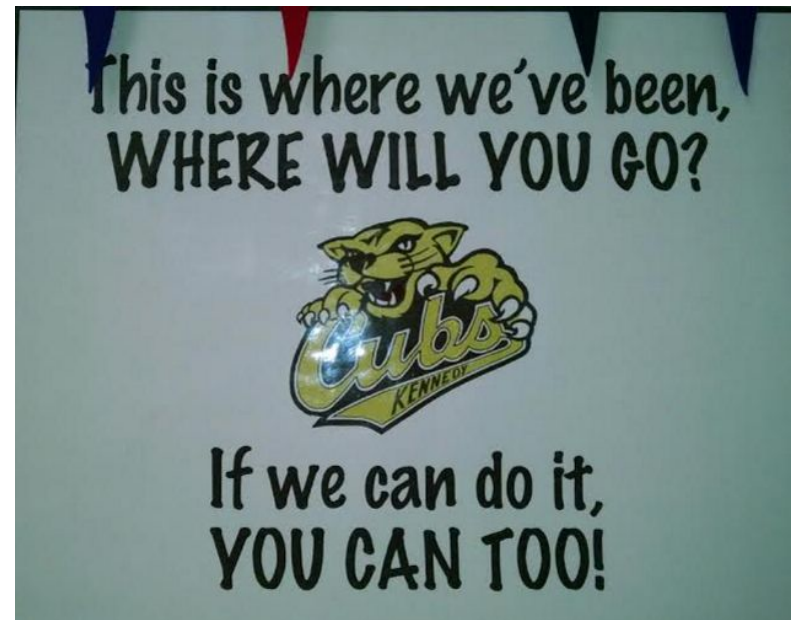


Improvement Efforts

Strategic Direction C

Increase Readiness For All Students To Ensure Options For Life

- School Assemblies
- 5th Grade Leadership Camp
- 5th Grade Career Club
- Career Day
- School Based Mentoring

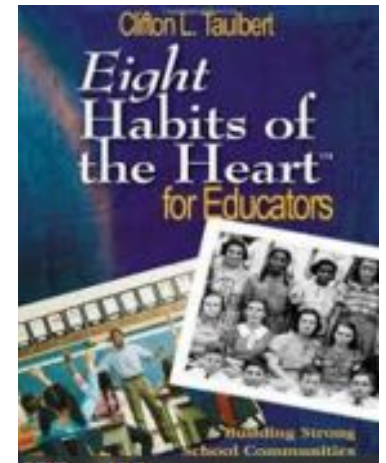


Improvement Efforts

Direction E

Job Embedded Professional Development

- Writing Professional Development
- Collaborative Student Progress Meetings
- Collaborative PST Meetings/Weekly PBIS
- District Support in Reading and Math
 - DIBELS Support – Sarah Morrison
 - Enrichment Support
 - Tania Lyon, Karrie Duncan, & Kari Pratt
 - Math Support – Tracy Corcoran
- Leadership Book Study
 - Eight Habits of the Heart for Educators



Building a Culturally Responsive School

- Creating a Welcoming Environment for All
- Giving all families a voice
- Improving Collaboration about Individual Learning Plans
- Parent Circle Meetings/Picnics
- School Liaison Communication
- Representation of our student body
 - Peacemakers
 - Student Leadership
 - Activities
- School Flag Ceremony
- Winter Concert
- Student Art Displays
- Greater Mankato Diversity Council Representatives
- Plans for the Future – Bukata Hayes
- Staff Book Study – Culturally and Linguistically Responsive Teaching and Learning



Kennedy Belief System



We believe:

All students will learn.

Student learning is our responsibility.

“All of Our Students are All of Our Responsibility
All of the Time”

Thank You for your support and leadership.

“Together We Are Kennedy”



Questions?

School Board Regular Meeting

ITEM NUMBER: 4. B.

Meeting Date: 04/18/2016

Prepared By: Sheri L. Allen, Superintendent

Item Type: Information

Subject:

Board Member Workshop/Committee Reports

Background:

Board members will have an opportunity to provide brief reports on recent workshops they have attended or on committees they are serving on.

Recommended Action:

None

School Board Regular Meeting

ITEM NUMBER: 5. A.

Meeting Date: 04/18/2016

Prepared By: Sheri L. Allen, Superintendent

Item Type: Action

Subject:

Approval of Minutes of April 4, 2016, Regular Meeting

Background:

See attachment.

Recommended Action:

Recommend approval of the minutes and proceedings as presented.

Attachments

Minutes - April 4, 2016, Regular Meeting

SCHOOL BOARD MINUTES
INDEPENDENT SCHOOL DISTRICT NO. 77
Mankato, Minnesota

April 4, 2016

The School Board of Independent School District No. 77 met in regular session on Monday, April 4, in the Mankato Room of the Intergovernmental Center. Chair Hendricks called the meeting to order at 5:30 p.m. Members present at roll call: Judi Brandon, Kinney Eberhart, Sara Hansen, Ann Hendricks, Abdi Sabrie, Jodi Sapp and Kristi Schuck. Members absent: none.

Mrs. Brandon moved, and Ms. Schuck seconded, approval of the agenda together with a personnel addendum and the addition of item VI.C. - Act on East High School Renovation Bids. The motion carried on a 7-0 voice vote.

OPEN FORUM - No one wished to speak.

Student Recognition:

The following West High students were recognized for their accomplishments during the Fall season. Their season ended after the recognitions were done in November:

Girls Swim/Dive - 19th Place State Finish, MSHSCA Silver Academic Team Award

State Participants

Brenna Bartell (200 Free Relay, 400 Free Relay)

Miranda DeAtley (Dive)

Anna Egli (200 Medley Relay, 100 Fly, 200 Free Relay)

Jacelyn Hanson (200 Medley Relay, 100 Backstroke, 400 Free Relay)

Hannah Patenaude (400 Free Relay)

Sarah Patenaude (200 Medley Relay)

Rachel Phinney (200 Medley Relay, 50 Freestyle, 200 Free Relay, 100 Backstroke)

Rachel Thate (500 Freestyle, 400 Free Relay)

Emma Thate (200 Free Relay)

Football

All-State Academic - Van Neils

The following West High students were recognized for their accomplishments during the Winter season:

Triple "A" (Academics, Athletics, Arts) Award Winners

Jisoo Kim

Joseph Park

Girls Alpine Ski - 3rd Place State Finish, Gold All State Team Academic

State Girls' Team Participants

Dana Bohks

Briggs Carlson

Lauren Colway

Hailey Kopischke

Katherine Nelson
Greta Schwickert
Lindsey Sievers

All-State - Briggs Carlson

Boys Alpine Ski

State Participant - Jaiden Rollings

Boys Basketball - Class AAA Team Academic State Champions

Girls Basketball - MSHSCA Silver Team Academic

All-State Academic - Lexi Schoper

Gymnastics - 6th Place Team State Finish, Gold Team Academic

State Girls' Team Participants

Kathryn Brinkert

Miranda DeAtley

Jacquelin Downs

Laura Hankins

Kristen Lageson

Chelsea Schaffer

Mikaela Sellner

Taryn Sellner

Madelyn Wolf

State Girls' Individual Participants

Miranda DeAtley

Mikaela Sellner

Taryn Sellner (6th place Beam)

All State

Miranda DeAtley (Beam)

Mikaela Sellner (Vault, Beam, Floor, All Around)

Taryn Sellner (Vault, Beam, Floor, All Around)

All State H/M

Miranda DeAtley (Vault, Floor, All Around)

Mikaela Sellner (Bars)

Taryn Sellner (Bars)

Boys' Hockey - 6th Place State Finish

State Participants

Ian Meyer

Brandon Pahl

Nickolas Wieben

Gabriel Langworthy

James Miller

Hunter Snell

Kyle Looft

Alexander Hale

Tyler Loe

Lucas Pfeiffer
Nicholas Spiess
Cole Fossen
Benjamin Heichel
Jarriid Nickels
Samuel Heichel
Ethan Swenson
Kamron Krueger
Lucas Baker
Jackson Peterson
Andrew Cline

Herb Brooks Award and Hobey Baker H.S. Character Award - Tyler Loe

Boys Swim/Dive - 7th Place State Finish, All State Team Gold Academic (MSHSCA)
State Participants

Luke Ambrose (200 Medley Relay, 200 Free Relay, 50 Free)
Daniel Egli (200 Free Relay, 400 Free Relay, 200 Free, 500 Free)
Thomas Fitzloff (200 Free Relay, 400 Free Relay)
Jonas Fu (200 Free Relay)
Bradley Halbur (200 Medley Relay, 100 Breaststroke)
Ethan Patenaude (200 IM, 500 Free)
Henry Simpson (200 Medley Relay, 400 Free Relay, 100 Backstroke, 100 Free)
Hayden Zeigler (200 Medley Relay, 400 Free Relay, 50 Free)
Sam Ambrose (Alternate)
Joseph Park (Alternate)
Tyler Parker (Alternate)

All State

Luke Ambrose (200 Medley Relay, 200 Free Relay)
Daniel Egli (200 Free Relay, 400 Free Relay, 500 Free)
Thomas Fitzloff (200 Free Relay, 400 Free Relay)
Bradley Halbur (200 Medley Relay)
Hayden Zeigler (200 Medley Relay, 200 Free Relay, 400 Free Relay)
Henry Simpson (200 Medley Relay, 100 Free, 100 Backstroke, 400 Free Relay)

All State Academic

Luke Ambrose
Joseph Park
Cedar Mowrey
Ethan Patenaude

NISCA (National Interscholastic Swim Coaches Association) Academic All-American
(Qualified with an unweighted 3.75+ cumulative for 7 semesters)

Joseph Park
Luke Ambrose

Wrestling

Charles Pickell (106 lb) - State Champion
Zachary Jakes (220 lb) - State Runner-Up

DECA

State Participants

Tripp Bastian
Erica Benson
Austin Bowyer
Trey Burmeister
Riley Fazio
Peter Haley
Laura Hankins
Justin Kurtz
Jared Lim
Nicholas Spiess
Erik Zielske

Knowledge Bowl

State Team Tournament Qualifiers

Benjamin Abbott
Kevin Krahmer
Samuel Murray
Joseph Peterson
Kai Storvick

Math League - 7th Place Finish (Class Beta) State Team Tournament

State Team Participants

Jameson Auger
Andrew Baston
Lucas Baston
Lucas Guo
Zamaan Hashmi
Megan Ochs
Joseph Peterson
Lauren Smith
Nicholas White

State Individual Participants

Jameson Auger
Lucas Guo
Nicholas White (5th Place Finish - 3rd Place Total Season)

Science & Engineering Fair State Qualifier

Laura Hankins

VEX Robotics - State Participants

“Team Sanic” Benjamin Abbott, Cooper Hansen, Larkin Hansen, Andrew Herold,
Carter Langworthy, Austin Mead and Eric Rucker

“Team KaBoom” Lucas Baston, Ryan Buendorf, Ahren Dahlgren, Gavin Honken,
Hallie Olson, Joseph Peterson, Stephen Reynolds and Eric Westberg

VEX Worlds Competition Qualifiers

“Team KaBoom” Lucas Baston, Ryan Buendorf, Ahren Dahlgren, Gavin Honken,
Hallie Olson, Joseph Peterson, Stephen Reynolds and Eric Westberg

The following East High students were recognized for their accomplishments:

Boys Basketball

Krisean Coffee - MSHSCA All-Star Series Selection

Boys Alpine Ski

Jordan Risk - State Participant (13th Place) - All-State Honors

Boys Hockey

Judd Schulz - Great Eight Series Selection

Gymnastics

Lauren Kloss - State Participant (All-Around, Beam - 3rd Place and Floor)

- All-State Honorable Mention Selection (MSHSCA)

Steph Altenburg - All-State Honorable Mention Selection (MSHSCA)

Girls Basketball - Silver Academic Team Award - 3.54 GPA

Taylor Kuechle - Academic All-State (MSHSCA)

Kayla Fingerson - Academic All-State (MSHSCA)

Allison Taylor - Academic All-State (MSHSCA)

Wrestling

Logan Swanson - 285 lb State Champion

- Academic All-State

- MSHSCA All-State

Boys Swim and Dive

Jacob Long - State Participant - 100 Backstroke (8th Place) and 50 Freestyle

(9th Place-School record 22.01)

- All-State

Josh Hammond - State Participant - 100 Fly (9th Place) and 50 Freestyle (14th Place)

State Participant in 200 Medley Relay - John Menjivar, Jacob Long, Josh Hammond and Andy Schultze

State Participant in 400 Free Relay - Jacob Long, Luke Bauer, Josh Hammond and Andy Schultze (13th Place)

Andy Schultze - All-State Academic (MSHSCA)

Jacob Wilde - All-State Academic (MSHSCA)

VEX Robotics - State Champions

Jordan Pasker

Sam Mansfield

Kyle Ulrich

Chris Thielsen

Tessa Machado

Dani Gleason

Kenzie Gleason

Andrew Miller

Math League - State Participants

Stevan Colakovic

Dani Gleason

Taylor Hansen

Brian Kennedy
Bryce Sellner
Dustin Simmons
Cole Theobald
Nick Thielsen
Jacob Wilde

DECA - State Participants

Hannah Baumann
Mo Ibrahim
Lucas Larson
Zander Peterson
Bryce Sellner
Cole Theobald - 9th Place for Personal Financial Literacy
Hannah Weng - 2nd Place for Employment Interview
Ty Wrage - 6th Place for Economics in Marketing

History Day

Katelyn Wilde - State Participant in Website Design

Triple 'A' Award

Hanna Shank
Logan Swanson

Perfect ACT Score

Samuel Mansfield - Junior

Information Reports: Activities Directors Report presented by Brian Fell and Todd Waterbury.

The consent agenda items outlined below were approved on a motion by Ms. Schuck, seconded by Mrs. Eberhart, and carried on a 7-0 roll call vote.

Approval of Minutes of the March 21, 2016, regular Board meeting.

Personnel:

APPOINTMENTS (INSTRUCTIONAL)

Heather Brandt - Long Term Substitute Teacher for Mary Willette at East High School beginning May 2 and ending June 3, 2016. She will be placed at step 6 of the M lane of the Teachers Association salary schedule.

Miranda Hoffman - Full-time (1.00 FTEs), Grade 1 Teacher at Franklin Elementary School beginning August 29, 2016 for the 2016-17 school year. She will be placed at step 10 of the B lane of the Teachers Association salary schedule.

Helen Peightal - Long Term Substitute Teacher for April Malphurs at Hoover Elementary School beginning March 30 and ending June 6, 2016. She will be placed at step 1 of the B lane of the Teachers Association salary schedule.

Gabrielle Pyan - Full-time (1.00 FTEs), Speech Language Pathologist beginning August 29, 2016 for the 2016-17 school year. She will be placed at step 1 of the B+30 lane of the Teachers Association salary schedule.

Angela Rickbeil - Full-time (1.00 FTEs) Teacher at Kennedy Elementary School beginning August 29, 2016 for the 2016-17 school year. She will be placed at step 2 of the B lane on the Teachers Association salary schedule.

Nathan Slama - Long Term Substitute Teacher for Mary Willette at East High School beginning April 1 and ending April 29, 2016. He will be placed at step 1 of the B lane of the Teachers Association salary schedule.

APPOINTMENTS (NONINSTRUCTIONAL)

Asher Giersdorf - Transfer to the position of full-time, 12-month Custodial Engineer, Level 2 at Lincoln Community Center beginning April 6, 2016. He will be placed at his current step, classification B22 of the Maintenance and Custodial Association salary schedule.

Rebecca Gilbertson - Special Education Paraprofessional at Washington Elementary School for 6.25 hours per day/5 days per week beginning April 1, 2016. She will be compensated at the rate of \$10.86 per hour in accordance with the agreement between the District and the Minnesota School Employees Association.

Karen Johnson - Special Education Paraprofessional at West High School for 6.75 hours per day/5 days per week beginning March 23, 2016. She will be compensated at the rate of \$10.86 per hour in accordance with the agreement between the District and the Minnesota School Employees Association.

Kiley Silva - Rescind appointment to the position of Special Education Paraprofessional at Monroe Elementary School.

APPOINTMENTS (NON-AFFILIATED)

Cara Samuelson - Assistant Special Education Director beginning July 1, 2016. This is a full-time, 12-month position with an annual salary of \$93,531 and she will be eligible for Category III benefits.

Lucas Shermock - ASA Operations Specialist & Night Program Supervisor with Community Education & Recreation beginning April 1, 2016. This is a full-time, 12-month position and he will be compensated at the rate of \$15.00 per hour and eligible for Category I benefits.

REQUESTS FOR LEAVE (INSTRUCTIONAL)

Jose Barrivaldi, Spanish/German Teacher at East High School, has requested an unpaid leave beginning April 5 and continuing through the 2015-16 school year.

April Malphurs, teacher currently on Board approved leave, has requested an extension of her leave through the end of the 2015-16 school year.

Andrea Williams, English Teacher at West High School, has requested a leave under the provisions of the Family Medical Leave Act commencing on August 29 and ending September 21, 2016.

RESIGNATIONS (NONINSTRUCTIONAL)

Cori Fairbanks - ACES Assistant, effective as of April 12, 2016.

Hannah Horsch - Special Education Behavior Intervention Paraprofessional at Futures, effective as of March 30, 2016.

Alyssa Julien - ACES Assistant, effective as of May 13, 2016.

Jessica (Roschen) Kreutter - Cook's Helper at Monroe Elementary School, effective as of April 11, 2016.

Amy Markfelder - ACES Assistant, effective as of April 6, 2016.

Peggy McCarthy, Cook Manager at Rosa Parks Elementary School, has submitted her resignation for purposes of retirement, effective as of June 3, 2016.

Christa O'Neal - ACES Assistant, effective as of April 13, 2016.

Claire Otto - ACES Assistant, effective as of April 26, 2016.

Meghan Rodgers- Special Education Paraprofessional at Roosevelt Elementary School, effective as of March 28, 2016.

Jade Schultz - ACES Assistant, effective as of April 29, 2016

Lucas Sorensen - ACES Assistant, effective as of April 1, 2016.

Troy Studer - Chaperone/Supervisor with Community Education & Recreation, effective as of March 9, 2016.

Mandy Taber - Special Education Paraprofessional at Jefferson Elementary School, effective as of February 12, 2016.

The following gifts have been received by the School District:

The East High Vex Robotics Team received the following donations:

\$100 from Wingert Realty & Land Services Inc.

\$100 from Chesley Harvey & Carpenter

\$100 from Mike Miller Auctions

The West High Vex Robotics Team received the following donations:

\$250 from Debra Schramm

\$500 from Johnson Outdoors

\$500 from Web Construction Inc.

Fred Berg donated \$1,500 to the East High Activities Department for Pole Vault Standards.

Floor to Ceiling of Mankato donated ceramic tile valued at \$110 to Central High School to be used for construction class.

The West High Art Club received the following donations:

\$100 from The Design Element

\$200 from R. Henry Construction

The Mankato Basketball Association provided the following donations:

\$1,300 to East High Girls Basketball

\$2,300 to West High Girls Basketball

\$650 to East High Boys Basketball

\$1,500 to West High Boys Basketball

Mrs. Brandon made a motion to accept the gifts and send a note of thanks. The motion was seconded by Ms. Sapp and carried on a 7-0 voice vote.

School Board Policy 305 states that it is the responsibility of the Superintendent to recommend additions or modifications to School Board policies. The School Board reviewed the recommended policy modifications during the March 21, 2016, meeting. Following questions and discussion about specific policies, a motion was made by Ms. Hansen to approve the new and revised policies as presented (see list on pages _____). The motion was seconded by Ms. Schuck and carried on a 7-0 voice vote.

On March 31, 2016 six bids were received for the East High School Renovation. The administrative team and ISG, our professional engineering firm, recommended that the bid as submitted by Knutson Construction Services Inc. of Rochester in the amount of \$10,864,000 for the base bid and Alternate A-3 be accepted by the School Board. The project budget is \$12,000,000 and a summary of the bids received is on page _____. Jerry Kolander answered questions from Board members about the various alternates. Mrs. Brandon then made a motion to accept the bid as recommended. The motion was seconded by Ms. Hansen and carried on a 7-0 roll call vote.

There being no further business to consider, Ms. Sapp moved and Mrs. Eberhart seconded, that the meeting be adjourned. The meeting was declared adjourned at 6:14 p.m., on a 7-0 voice vote.

Clerk _____

Attest:

Chairperson _____

School Board First Reading: March 21, 2016

School Board Second Reading/Approval: April 4, 2016

POLICY #	POLICY TITLE	NOTES
218	School Board Member Compensation	Rates approved by School Board on December 8, 2015 to be effective as of Jan 1, 2016
520	Student Surveys	5-Year Review
533 *	Eating Disorders Guidelines for 533	5-Year Review Delete entire policy and guidelines
545 *	Wellness	Language from Policy 533 Eating Disorders incorporated into this policy Guidelines moved to Procedures Manual
605	Alternative Programs	5-Year Review
606	Textbooks and Instructional Materials	5-Year Review Only change is to move Guidelines to Procedures Manual
608	Instructional Services - Special Education	5-Year Review
614	Homebound Instruction	5-Year Review Delete entire policy
617	Homework	5-Year Review
618	Student Evaluation and Grading	5-Year Review
621	Use of Copyrighted Materials	5-Year Review
626	Controversial Topics	5-Year Review
627	Pregnant Students	5-Year Review Delete entire policy
629	Alternative Instruction	5-Year Review Guidelines moved to Procedures Manual
630	Reconsideration of Textbooks or Other Instructional Materials	5-Year Review Guidelines moved to Procedures Manual
636	Post-Secondary Courses Offered by Agreement at a Mankato Area Public School Site	5-Year Review
702	Accounting	5-Year Review
712	Student Activity Funds	5-Year Review

POLICY #	POLICY TITLE	NOTES
NEW 726	Unmanned Aerial Vehicle (Drone)	New Policy
902	Use of School District Facilities and Equipment	Move rental schedule to Procedures Manual
903	Visitors to the School District Buildings and Sites	5-Year Review
907	Senior Citizens at Extra-Curricular Events	5-Year Review
908	Community Notification of Predatory Offenders	Process Review, Title Change

BID TABULATION

ISD #77 Mankato East High School Renovations



Project Number: 13-16029
Bid Letting Time & Date: 2:00 p.m. - Thursday, March 31, 2016
Bid Letting Location: ISD 77, 10 Civic Center Plaza, Mankato, MN 56001

Contractor	Bid Bond	Add. #1	Add. #2	Add. #3	Add. #4	Base Bid	Alt. A-1	Alt. A-2	Alt. A-3	Alt. A-4
Jorgenson	X	X	X	X	X	\$11,139,000.00	\$820,000.00	\$2,025,000.00	\$675,000.00	\$36,000.00
Knutson Construction	X	X	X	X	X	\$10,145,000.00	\$830,000.00	\$2,203,000.00	\$719,000.00	\$39,000.00
Met-Con Construction	X	X	X	X	X	\$10,563,000.00	\$884,000.00	\$2,407,000.00	\$824,000.00	\$38,000.00
R.W. Carlstrom	X	X	X	X	X	\$10,344,130.00	\$686,531.00	\$2,258,331.00	\$725,239.00	\$36,257.00
Shaw Lundquist	X	X	X	X	X	\$11,437,000.00	\$1,048,000.00	\$2,525,000.00	\$740,000.00	\$37,300.00
WEB Construction	X	X	X	X	X	\$10,199,900.00	\$857,600.00	\$2,108,000.00	\$720,000.00	\$38,700.00

SCHOOL BOARD PROCEEDINGS
INDEPENDENT SCHOOL DISTRICT NO. 77
Mankato, Minnesota

April 4, 2016

The School Board of Independent School District No. 77 met in regular session on Monday, April 4, in the Mankato Room of the Intergovernmental Center. Chair Hendricks called the meeting to order at 5:30 p.m. Members present at roll call: Judi Brandon, Kinney Eberhart, Sara Hansen, Ann Hendricks, Abdi Sabrie, Jodi Sapp and Kristi Schuck. Members absent: none.

1. Brandon/Schuck approval of agenda with addenda. 7-0
2. Open Forum - none.
3. Information: Student/Staff Recognition, Activities Directors Report.
4. Schuck/Eberhart approval of Consent Agenda Items: Approval of Minutes of the March 21, 2016, regular meeting; Approval of Personnel Items. 7-0
5. Brandon/Sapp acceptance of gifts and grants. 7-0
6. Hansen/Schuck approval of new/revised policies. 7-0
7. Brandon/Hansen approval of low bid from Knutson Construction Services Inc. of Rochester in the amount of \$10,864,000 for the base bid and Alternate A-3. 7-0
8. Sapp/Eberhart adjournment at 6:14 p.m. 7-0.

Independent School District No. 77
Mankato, Minnesota
By: Sara Hansen, Clerk

The complete minutes and all documents relating to this meeting are on file and available for review in the Superintendent's Office, 10 Civic Center Plaza, Suite 2 and on-line at www.isd77.org.

School Board Regular Meeting

ITEM NUMBER: 5. B.

Meeting Date: 04/18/2016

Prepared By: Jerry Kolander, Director of Business Affairs

Item Type: Action

Subject:

Approval of April Bills

Background:

At our meeting on Monday evening, the administrative team will be prepared to answer any questions you might have regarding the report on claims and accounts for April. The total of the bills for April of 2016 is \$ 7,116,379.91.

Recommended Action:

The claims are recommended for payment as presented.

School Board Regular Meeting

ITEM NUMBER: 5. C.

Meeting Date: 04/18/2016

Prepared By: Eric Hudspeth, Director of Human Resources and Organizational Development

Item Type: Action

Subject:

Personnel - Consent Items

Background:

APPOINTMENTS (INSTRUCTIONAL)

Donna Mason - Special Education Resource Teacher at Monroe Elementary School for 4 hours per day/5 days per week beginning April 12 and ending June 2, 2016. She will be compensated according to her placement on the Teachers Association salary schedule.

Todd Substad - Long Term Substitute Teacher for Eric Davis at East High School beginning on or about May 3 and ending on or about June 1, 2016. He will be placed at step 9 of the B+30 lane on the Teachers Association salary schedule.

APPOINTMENTS (NONINSTRUCTIONAL)

Kasey Carstensen - Transfer to the position of LPN/Health Assistant at Prairie Winds Middle School for 6.5 hours per day/5 days per week beginning September 7, 2016. She will be compensated according to her placement on the Minnesota School Employees Association salary schedule.

Jessica Hansen - MCA and NWEA testing as needed beginning January 5 and ending June 1, 2016. She will be compensated at the rate of \$10.50 per hour.

Forrest Kunkel - NonClassroom (lunchroom) Paraprofessional for 1.75 hours per day/5 days per week and Intervention Paraprofessional for 3.83 hours per day/5 days per week (27.90 hours per week) at Hoover Elementary School beginning March 28, 2016. He will be compensated at the rate of \$10.86 per hour for the lunchroom assignment and \$11.82 per hour for his assignment as Intervention Paraprofessional in accordance with the agreement between the District and the Minnesota School Employees Association.

CONTRACT ADJUSTMENTS (NONINSTRUCTIONAL)

Sarah Blasing - Decrease in Special Education Paraprofessional assignment from 4 hours per day/5 days per week to 2.5 hours per day/3 days per week (M,W,F) beginning February 17, 2016.

REQUESTS FOR LEAVE (INSTRUCTIONAL)

Denise Alms - Physical Therapist currently on Board approved leave, has requested an extension of her leave until May 9, 2016.

Kayla Dickinson - Grade 4 Teacher at Monroe Elementary School has requested a leave under the provisions of the Family Medical Leave Act commencing on or about September 28 and ending December 19, 2016.

Amelia Jirak - Grade 1 Teacher at Washington Elementary School has requested a leave under the provisions of the Family Medical Leave Act commencing on August 29 and ending December 23, 2016.

REQUESTS FOR LEAVE (NONINSTRUCTIONAL)

Kristine Bachmann - Special Education Paraprofessional at the Early Childhood Center, has requested a leave under the provisions of the Family Medical Leave Act commencing on April 25 and ending May 26, 2016.

Niki Greenwood, ECFE Assistant Teacher, has requested an unpaid leave beginning September 8 and ending October 31, 2016.

RESIGNATIONS (ADMINISTRATIVE)

Samuel Schroeder - Assistant Principal at East High School, effective as of June 30, 2016.

RESIGNATIONS (INSTRUCTIONAL)

Edwin Stock, Band Director at Franklin Elementary School, has submitted his resignation for purposes of retirement effective as of August 26, 2016.

RESIGNATIONS (NONINSTRUCTIONAL)

Brooke McMeen - ACES Assistant, effective as of April 15, 2016.

Alexandria Murnane - Playground Supervisor at Franklin Elementary School, effective as of April 27, 2016.

Deb Nelson - LPN/Health Assistant at East High School, effective as of June 3, 2016.

Lori Peters- Lunchroom Supervisor at Monroe Elementary School, effective as of April 18, 2016.

Zachary Rivera - ACES Assistant, effective as of April 21, 2016.

TERMINATION OF EMPLOYMENT (NONINSTRUCTIONAL)

Brenda Smith - Health Assistant at Roosevelt Elementary School, effective as of April 8, 2016.

Recommended Action:

The Administration recommends approval of the personnel items.

School Board Regular Meeting

ITEM NUMBER: 5. C. 1.

Meeting Date: 04/18/2016

Prepared By: Eric Hudspeth, Director of Human Resources and Organizational Development

Item Type: Action

Subject:

Personnel – Consent Items, Addendum

Background:

APPOINTMENTS (NONINSTRUCTIONAL)

Kendra Erickson - NonClassroom (Lunchroom) Paraprofessional at Monroe Elementary School for 2 hours per day/5 days per week beginning April 18, 2016. She will be compensated at the rate of \$10.86 per hour.

Lori Peters - Cook's Helper at Monroe Elementary School for 4.5 hours per day/5 days per week beginning April 18, 2016. She will be placed on the Cook's Helper classification of the School Food Service Workers Association salary schedule.

Emma Sills - Health Assistant, building to be determined, for 6.5 hours per day/5 days per week beginning September 8, 2016. She will be compensated at the rate of \$17.76 per hour in accordance with the agreement between the District and the Minnesota School Employees Association.

CONTRACT ADJUSTMENTS (NONINSTRUCTIONAL)

Leah Andersen - Special Education Paraprofessional transferring from East Junior High School to Washington Elementary School for 6.25 hours per day/4 days per week beginning April 18, 2016.

Becky Lawrence - Health Assistant transferring from Dakota Meadows Middle School to Roosevelt Elementary School for 6.5 hours per day/5 days per week beginning September 8, 2016.

REQUESTS FOR LEAVE (NONINSTRUCTIONAL)

Jill Weir, Special Education Paraprofessional currently on Board approved leave, has requested an extension of her leave until May 9, 2016.

RESIGNATIONS (NONINSTRUCTIONAL)

Carissa Friedrichs - Special Education Paraprofessional at Franklin Elementary School, effective as of April 28, 2016.

Recommended Action:

Recommend approval of the personnel items as presented.

School Board Regular Meeting

ITEM NUMBER: 6. A.

Meeting Date: 04/18/2016

Prepared By: Sheri L. Allen, Superintendent

Item Type: Action

Subject:

Acceptance of Gifts and Grants

Background:

The East High Vex Robotics Team received the following donations:

- \$100 from Mark Weingartz
- \$600 from Cary & Cynthia Lindeman
- \$100 from Discipline Advisors Inc.
- \$500 from Grace Senior Services Inc.

The West High Vex Robotics Team received a donation of \$500 from MTU Onsite Energy.

The West High Prom Committee received the following donations:

- \$100 from MinnStar Bank
- \$250 from Tony Downs Foods
- \$100 from Madison Lake American Legion Post 269
- \$100 from Mankato Area Youth Baseball Association

The L & N Andreas Foundation donated \$10,000 to the TAPP Program at Central High School.

US Bank donated \$500 to the Ready! for Kindergarten program.

The Mankato Area Lacrosse Association contributed \$15,000 to the Mankato Area Public Schools lacrosse programs.

Recommended Action:

The administration recommends Board acceptance of these generous gifts.

School Board Regular Meeting

ITEM NUMBER: 6. B.

Meeting Date: 04/18/2016

Prepared By: Eric Hudspeth, Director of Human Resources and Organizational Development

Item Type: Action

Subject:

Resolution Relating to the Termination/Non-Renewal of Teaching Contracts of Probationary and/or Contract Substitute Teachers

Background:

Part of the normal staffing process is the adoption of a resolution relating to the termination/non-renewal of the teaching contract of probationary and/or substitute teachers. The necessary resolution, identifying the teachers affected by the Board's action is enclosed. The administration recommends that the Board adopt the resolution as presented.

WHEREAS, Colin Anderson, Adam Arnst, Jose Barrivaldi, Robin Boeke, Nicole Bush, Tucker Coil, Edward Haley, Lynn Klaber, Emily Olson, Amanda Stahl, Nicole Zitur are probationary or substitute teachers in Independent School District No. 77,

BE IT RESOLVED by the School Board of Independent School District No. 77 that pursuant to Minnesota Statute 122A.40 Sub division 5, and Minnesota Statute 122A.44 Subdivision 2 that the teaching contracts of Colin Anderson, Adam Arnst, Jose Barrivaldi, Robin Boeke, Nicole Bush, Tucker Coil, Edward Haley, Lynn Klaber, Emily Olson, Amanda Stahl, Nicole Zitur are hereby terminated at the close of the 2015-16 school year.

BE IT FURTHER RESOLVED that written notice be sent to said teachers regarding termination and non-renewal of their contracts and assignments as provided by law.

Recommended Action:

The Administration recommends approval of this item.

School Board Regular Meeting

ITEM NUMBER: 6. C.

Meeting Date: 04/18/2016

Prepared By: Jerry Kolander, Director of Business Affairs

Item Type: Action

Subject:

Act on 2016-2017 School Year Student Fees and Admission Charges

Background:

There are no proposed student fee and admission charge increases for the 2016-17 school year.

Recommended Action:

The administrative team recommends that the School Board take action to approve the enclosed schedules of student fees and admission charges for school year 2016-17.

Attachments

Secondary Fee List

Admission Charges

**MANKATO AREA PUBLIC SCHOOLS
2016-2017 STUDENT FEES LISTING**

I. JUNIOR HIGH ATHLETIC AND CO-CURRICULAR FEES

- A. All athletic activities - \$100.00 per activity.
- B. Yearbook, Math League, Drama Club, Knowledge Bowl and Science Club - \$75.00 per activity.
- C. No maximum fee per student. A family maximum of \$300.00 per year. (Refer to V.E.)
- D. Students unable to pay an activity fee will not be denied the right to participate. Activities Director will make the decision in such cases using the free/reduced lunch program as a guideline. Students who qualify for a reduced price lunch will pay 25% of the total fee designated for each activity that they participate in. Fees are waived for students who qualify for free lunch.
- E. Junior high students participating at the senior high level must pay the senior high fee.

II. SENIOR HIGH ATHLETIC AND CO-CURRICULAR FEES

- A. All athletic activities, Debate, Speech, Knowledge Bowl, Dance Company, Fall and Spring Plays and Orchesis - \$160.00 per activity.
- B. Jazz Band, Swing Choir and West Connection- \$100.00 per activity.
- C. Math League and Science Club - \$75.00 per activity.
- D. No maximum fee per student. A family maximum of \$550.00. Refer to V.E.)
- E. Students unable to pay an activity fee will not be denied the right to participate. Activities Director will make the decision in such cases using the free/reduced lunch program as a guideline. Students who qualify for a reduced price lunch will pay 25% of the total fee designated for each activity that they participate in. Fees are waived for students who qualify for free lunch.

**MANKATO AREA PUBLIC SCHOOLS
2016-2017 STUDENT FEE LISTING (Continued)**

III. MUSIC INSTRUMENT RENTAL FEE

- A. Orchestra Instrument Rental Fee - \$90.00
- B. Band Instrument Rental Fee - \$50.00
- C. Students unable to pay the rental fee will not be denied the right to rent an instrument. Principals will make the decision in this area using the free/reduced lunch eligibility as a guideline.

IV. SENIOR HIGH PARKING FEE

- A. Parking Lot Fee - \$80.00 per year
- B. No Fee Waivers

V. OTHER COMMENTS

- A. Refunds will be made according to the following schedule:
 - 1. A pro-rata amount will be refunded up to the mid-point of the regular activity season.
 - 2. No refund if more than one-half of the activity season is completed.
- B. Fees should be collected at the beginning of the activity in the office of the activities director.
- C. A list of students paying the fees must be maintained in the activities or principal's office for annual review by the auditor.
- D. Money must be sent to the Business Office with each school's daily deposit.
- E. In no case, regardless of the combination of students and activities, will a family be required to pay over the amount of the senior high family maximum.

**MANKATO AREA PUBLIC SCHOOLS
ADMISSION CHARGES FOR ATHLETIC CONTESTS
2016-2017**

I. Single Admission Charge

- A. Students (K-12) \$5.00
- B. Adults - \$7.00
- C. Receipts deposited into the General Fund of the District
- D. No charge for pre-school age children if accompanied by an adult
- E. Valid for all athletic contests at which admission is charged:
 - 1. Basketball- Girls and Boys including B Squad
 - 2. Football- Boys including Junior Varsity/B Squad
 - 3. Gymnastics- Girls
 - 4. Hockey- Girls and Boys including JV
 - 5. Lacrosse- Girls and Boys
 - 5. Soccer- Girls and Boys including JV and C
 - 6. Swimming- Girls and Boys
 - 7. Track and Field- Girls and Boys
 - 8. Volleyball- Girls including JV
 - 9. Wrestling- Boys including JV

II. Student Athletic Passes

- A. Junior and Senior High School Students - \$50.00
 - 1. Valid for all athletic contests at each student's respective senior high school excluding tournaments and Section or State play.
 - 2. Students receive the respective senior high school newspaper
 - 3. Non-transferable
 - 4. \$50.00 is deposited into the receipts of the General Fund of the district.
 - 5. East Jr. High student's individual pictures are taken during orientation night by a professional photography firm, this firm creates the student athletic passes which are available for purchase in the East H.S. Activities office. Dakota Meadows Middle School student's individual pictures are taken at DMMS by a professional photography firm, this firm creates the student athletic passes which are available for purchase in the DMMS Main Office.
 - 6. East Senior High student's athletic passes can be purchased in the East H.S. Activities Office.
West Senior High student's athletic passes can be purchased in the West H.S. 2nd Floor Main Office.
 - 7. Student athletic passes from both East and West Schools will be honored at all East vs. West athletic events excluding tournaments and Section or State play.

MANKATO AREA PUBLIC SCHOOLS
ADMISSION CHARGES FOR ATHLETIC CONTESTS
2016-2017

8. A student who qualifies for free lunch may request an athletic pass at no cost, and for a student who qualifies for a reduced price lunch, the athletic pass will be \$15.00.

B. Elementary School Students - \$35.00

1. Valid for all athletic contests at the respective senior high school excluding tournaments and Section or State play.
2. Students do not receive the senior high school newspaper
3. \$35.00 is deposited in the receipts of the General Fund of the district
4. Non-transferable
5. West Elementary students must provide a picture and order the pass at the West High School 2nd Floor Main Office.
6. East Elementary students must have a picture taken and the pass made at the East H.S. Activities Office.

III. 10 Punch Passes

- A. Available to the public at the East or West Activities Office. 10 punch passes may be used for East or West athletic events.
- B. Valid for all regular season athletic contests excluding tournaments and Section or State play.
- C. The cost of each pass is \$60.00 for 10 events

IV. Adult Sports Pass

- A. Available to the public at the East or West Activities Office. Adult sports passes may be used for any athletic event at the respective high school.
- B. Valid for all regular season athletic contests excluding tournaments and Section or State play.
- C. The cost of each pass is \$100.00.

V. ISD 77 Staff Athletic Passes

- A. Free admission available to all District 77 employees.
- B. Valid for all regular season athletic contests excluding tournaments and Section or State play.
- C. Valid for both East and West senior high schools.

MANKATO AREA PUBLIC SCHOOLS
ADMISSION CHARGES FOR ATHLETIC CONTESTS
2016-2017

- D. Non-transferable.
- E. Pre-school age children may attend free with the adult.
- F. Retired staff and retired Board members will receive a complimentary staff athletic pass for themselves and spouse or guest.
- G. Staff may receive one adult athletic pass for volunteering to work at two senior or junior high athletic events as determined by the Activities Director. Working at four events will entitle a staff member to receive two adult athletic passes.

VI. Senior Citizens

Senior citizens (age 62+) residing within the Mankato Area Public School District are admitted to all East or West athletic contests excluding tournaments and Section or State play free of charge by presentation of senior citizen identification/ pass. Passes are available in the West or East Activities Office. Visiting senior citizens (age 62+) are admitted to the events at the student single admission charge rate of \$5.00.

VII. Exceptions to the above categories and charges

- A. Scouts from other school districts
- B. Media personnel working games
- C. Retired District 77 employees

- VIII.** All of the passes listed in the above categories apply to District No. 77 athletic contests only, and will **NOT** be honored at section and state tournaments or any games away from home. Also, the athletic passes listed in the above categories **do not** provide admission to other non-athletic co-curricular activities, unless otherwise stated.

School Board Regular Meeting

ITEM NUMBER: 6. D.

Meeting Date: 04/18/2016

Prepared By: Jerry Kolander, Director of Business Affairs

Item Type: Action

Subject:

Approval of 2015-16 Revised Budgets

Background:

Approval of the revised 2015-2016 budgets will change the individual fund totals as follows:

1. General Fund Unappropriated Revenues from \$79,457,649 to \$81,574,216.
2. General Fund Unappropriated Expenditures from \$79,230,912 to \$81,976,885.
3. Food Service Fund Revenues from \$3,786,700 to \$3,901,000.
4. Food Service Fund Expenditures from \$3,864,841 to \$3,981,930.
5. Community Service Fund Revenues from \$5,249,273 to \$6,200,828.
6. Community Service Fund Expenditures from \$5,562,425 to \$5,806,768.
7. Capital Fund Expenditures from \$3,585,534 to \$3,579,534.
8. Deferred Maintenance Expenditures from \$820,000 to \$675,000.
9. Debt Redemption Fund Revenues from \$7,507,122 to \$23,443,282.
10. Debt Redemption Fund Expenditures from \$9,951,384 to \$13,777,484.
11. Building Construction Fund Revenues from \$150,000 to \$300,000.
12. Building Construction Fund Expenditures from \$31,750,000 to \$35,051,000.
13. OPEB Debt Service Fund Revenues from \$800,000 to \$0.

Recommended Action:

Enclosed, as a separate document, is the recommended revised 2015-2016 budget for Mankato Area Public Schools programs. This revised budget is recommended by the administration as a result of salary adjustments with staff, revised revenue projections, and as a result of a number of program modifications which have occurred since the original budget was adopted in June of 2015.

Attachments

Revised Budget

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.

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

VIII

YEAR ENDED 30-Jun	PROPERTY TAX LEVIES	% OF TOTAL	STATE REVENUES	% OF TOTAL	ALL OTHER SOURCES	% OF 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

(excel) H:/summary of revenue 2016

**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	<u>\$716,200.00</u>	<u>0.64%</u>
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

	2014-15 FTES	2015-16	Change
INSTRUCTIONAL STAFF			
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)	<u>143.2</u>	<u>144.2</u>	<u>1.00</u>
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	<u>12.3</u>	<u>12.3</u>	<u>0.00</u>
Subtotal	536.66	531.56	-5.10
			0.00
GRAND TOTAL	1119.166	1122.457	3.29

GENERAL FUND

	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 1
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	\$309,858.00	\$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	\$151,803.00	\$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	\$16,717.00	\$500.00	\$50,000.00	\$49,500.00	9900.00%	HIGHER INTEREST RATE
093 RENT-SCHOOL FACILITY	\$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	\$58,110,984.00	\$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	\$11,588.00	\$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%	

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	2014-2015	2014-2015	2015-2015	INCREASE	%	PAGE 2
GENERAL FUND REVENUE	ACTUAL	BUDGET	BUDGET	(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%	

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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%	

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GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 4
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	\$33,158.00	\$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 POSITION
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	\$185.00	\$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	\$73,189.00	\$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	\$380,000.00	\$360,000.00	\$0.00	0.00%	
171 AIDE SALARY	\$198,686.00	\$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

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GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 5
212 ART						
140 SALARY	\$330,752.00	\$332,636.00	\$330,036.00	(\$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	\$465,964.00	\$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)	-6.08%	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%	

	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 6
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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	\$209,976.00	\$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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	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 7
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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	PAGE 8
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	\$67,530.00	\$67,390.00	(\$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	PAGE 9
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	\$319,961.00	\$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	\$82,000.00	\$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

	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 10
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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	\$202,380.00	(\$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 PERIODICALS	\$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%	

	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 11
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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%	

	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 12
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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**

	2014-2015	2014-2015	2015-2016	INCREASE	%	
FOOD SERVICE REVENUE	ACTUAL	BUDGET	BUDGET	(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	\$165,000.00	\$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%	

	2014-2015	2014-2015	2015-2016	INCREASE	%	
FOOD SERVICE EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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	\$95,000.00	\$95,000.00	\$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	\$337,811.00	\$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	\$68,999.00	\$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	\$697,318.00	(\$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	\$80,350.00	\$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

	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 15
COMMUNITY SERVICE EXPEND.	ACTUAL	BUDGET	BUDGET	(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	\$8,000.00	\$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	\$561,636.00	\$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

	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 16
COMMUNITY SERVICE EXPEND.	ACTUAL	BUDGET	BUDGET	(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	\$9,735.00	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%	

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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	\$52,824.00	\$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%
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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	\$16,500.00	\$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.	\$15,900.00	\$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%	

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	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 18
CAPTIAL EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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 EQUIP.	\$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%	
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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	\$80,000.00	(\$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
850 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%	
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**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	\$18,265,460.00	\$8,265,460.00	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%	
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TOTAL DEBT SERV REVENUE	\$10,654,394.00	\$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	\$3,962,484.00	(\$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%	
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OPEB FUND

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	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 20
OPEB TRUST REVENUE	ACTUAL	BUDGET	BUDGET	(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	2014-2015	2015-2016	INCREASE	%	
	ACTUAL	BUDGET	BUDGET	(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%	
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TOTAL OPEB TRUST EXPENDITURE	\$925,350.00	\$952,681.00	\$952,681.00	\$0.00	0.00%	

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	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 21
OPEB DEBT SERVICE REVENUE	ACTUAL	BUDGET	BUDGET	(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%	

	2014-2015	2014-2015	2015-2016	INCREASE	%	
OPEB DEBT SERVICE EXPENDITURE	ACTUAL	BUDGET	BUDGET	(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%	

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ARENA FUND

ALL SEASONS ARENA FUND

PAGE 22

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%	
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	\$23,816.00	\$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%	
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

	2014-2015	2014-2015	2015-2016	INCREASE	%	PAGE 23
CONSTRUCTION FUND REVENUE	ACTUAL	BUDGET	BUDGET	(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	2014-2015	2015-2016	INCREASE	%	
	ACTUAL	BUDGET	BUDGET	(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%	

School Board Regular Meeting**ITEM NUMBER: 6. E.****Meeting Date:** 04/18/2016**Prepared By:** Jerry Kolander, Director of Business Affairs**Item Type:** Action

Subject:

Establish Rates for 2016-17 Dental Programs

Background:

Mankato Area Public Schools recently received renewal information for the self-insured dental program administered by Delta Dental of Minnesota. Attachment I is a summary report detailing the current financial status of the self-insured dental program bank account. Attachment II is the renewal calculation and recommended renewal rates as determined by Delta Dental. The projected claims cost and equivalency rates for the Employee Only coverage decreased by 3.9%, while the claims cost and equivalency rates for Family coverage increased by .8%. The rate for single dental insurance will decrease from \$32.35 to \$31.10 and the rate for family will increase from \$74.38 to \$74.98.

A voluntary dental program has been implemented to provide optional dental insurance benefits for employee groups that previously did not have access to group dental insurance plans. There is no employer contribution to the plan. The Voluntary Plan is a fully insured plan with rates guaranteed through 6/30/17.

Single	\$31.65
Single + 1	\$64.95
Family	\$104.40

The Employee Insurance Committee and the administration recommend continuation of the dental plans at the proposed rates.

Recommended Action:

The Employee Insurance Committee and the administration recommend continuation of the dental plans at the proposed rates.

Attachments

Dental Account

Dental Renewal Rates

DISTRICT 77 SELF-INSURED DENTAL ACCOUNT

Financial Report as of February 28, 2016

July 1, 2015 Beginning Cash Balance \$234,978.59

Revenues from July, 2015 thru February 2016:

Premium Deposits from District 77 Employees	\$379,851.45
Interest Earnings	<u>\$ 14.58</u>

Total Revenues to Date \$379,866.03

Expenditures from July, 2015 thru February 2016:

Delta Dental Administrative Costs	\$ 35,693.44
Claims Paid	<u>\$352,174.17</u>

Total Expenditures to Date \$387,867.61

Cash Balance as of February 28, 2016 **\$226,977.01**

Recommended Dental Account Reserve:

Three Month Reserve for Claims Incurred but Not Reported	\$127,729
Stop Loss Reserve of 25% of Expected Claims	<u>\$127,729</u>

Total Recommended Reserve **\$255,458**

	<u>Single</u>	<u>Family</u>
Current Rates Per Month	\$ 32.35	\$74.38
Delta Recommended 2016-2017 Rates	\$ 31.10	\$74.98
Monthly Increase (Decrease) Amount	\$ (1.25)	\$.60
Annual Increase (Decrease) Amount	\$(15.00)	\$ 7.20



**MID CONTRACT EVALUATION
PROJECTED CLAIMS AND EQUIVALENCY RATES**

Group Name MANKATO ISD #77
Group Number 000647
Renewal Period: July 1, 2016 through June 30, 2017
Experience Period: March 1, 2015 through February 29, 2016

Paid Claims:	Employee	\$252,527
	Dependent	<u>\$247,241</u>
	Total	\$499,768

Average Experience Period Enrollment:	Single	357
	Family	<u>480</u>
	Total	837

Trend Factor: 2.23%
Trend is calculated from the mid-point of the experience period to the midpoint of the renewal period.

Current Corporate Trend: 3.50%

Benefit Adjustment Factor (BAF): 0.00%

Benefit Adjustment Factor is needed if any benefit changes are proposed for the upcoming contract period.

Projected Paid Claims (Annualized Paid Claims * (1+Trend Factor) * (1+BAF)):

	<u>Total</u>	<u>Enrollment</u>	<u>PEPM</u>
Employee:	\$258,159	837	\$25.70
Dependent:	<u>\$252,755</u>	480	\$43.88
Total:	\$510,915		

Current ASO Fee (per employee per month): \$5.40

Equivalency Rates:	Claims	ASO	Total
	<u>Cost</u>	<u>Fee</u>	<u>Rate</u>
	Single	\$25.70	\$5.40
Family	\$69.58	\$5.40	\$74.98

This group renews with Group #647-0002 & 9273 using combined retention.

Subgroup 0050 is a zero bill subgroup for ex-spouses.

The projected claims and equivalency rates reflect the last 12 months of the 24 month contract period: 7/1/15 through 6/30/17.

Mankato ISD #77 will not be held liable for paid claims exceeding 125% of the projected claims (\$615,685 based on 804 employees). The ASO Fee is \$4.98 plus \$.42 for stop loss.

School Board Regular Meeting

ITEM NUMBER: 6. F.

Meeting Date: 04/18/2016

Prepared By: Jerry Kolander, Director of Business Affairs

Item Type: Action

Subject:

Act on 2016-17 Employee Disability Insurance Renewal

Background:

Bids were solicited for the District's Long-Term Disability insurance program. The low bid was submitted by Madison National Life Insurance Company for .25% of covered payroll with a three-year rate guarantee. This is a reduction from the current rate from Madison National Life Insurance Company of .295%. The estimated annual savings is \$20,550. Supplemental Long-Term Disability coverage remains at .32%.

Recommended Action:

The administration on behalf of the District's Employee Insurance Committee recommends continuing this insurance program.

Attachments

Proposal

GROUP LONG TERM DISABILITY INSURANCE PROPOSAL FORM

Current Coverage

Monthly Rate

Long Term Disability

\$0.25% of covered payroll

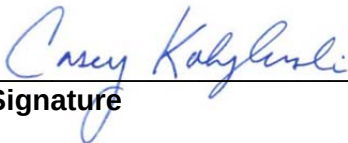
Rate Guarantee

3 years

Madison National Life Insurance Company
Proposer

250 S. Executive Dr. Ste. 300
Brookfield, WI 53005
Address

800-627-3660
Telephone


Signature

Sales Assistant
Position/Title

3/29/2016
Date

School Board Regular Meeting

ITEM NUMBER: 6. G.

Meeting Date: 04/18/2016

Prepared By: Jerry Kolander, Director of Business Affairs

Item Type: Action

Subject:

Act on 2016-17 Employee Life Insurance Renewal

Background:

Reliance Standard Life, the District's employee group life insurance provider has determined a rate adjustment is not necessary and has guaranteed the renewal rate for two years effective September 1, 2016.

Recommended Action:

The administration, on behalf of the District's Employee Insurance Committee, recommends continuing this insurance program.
