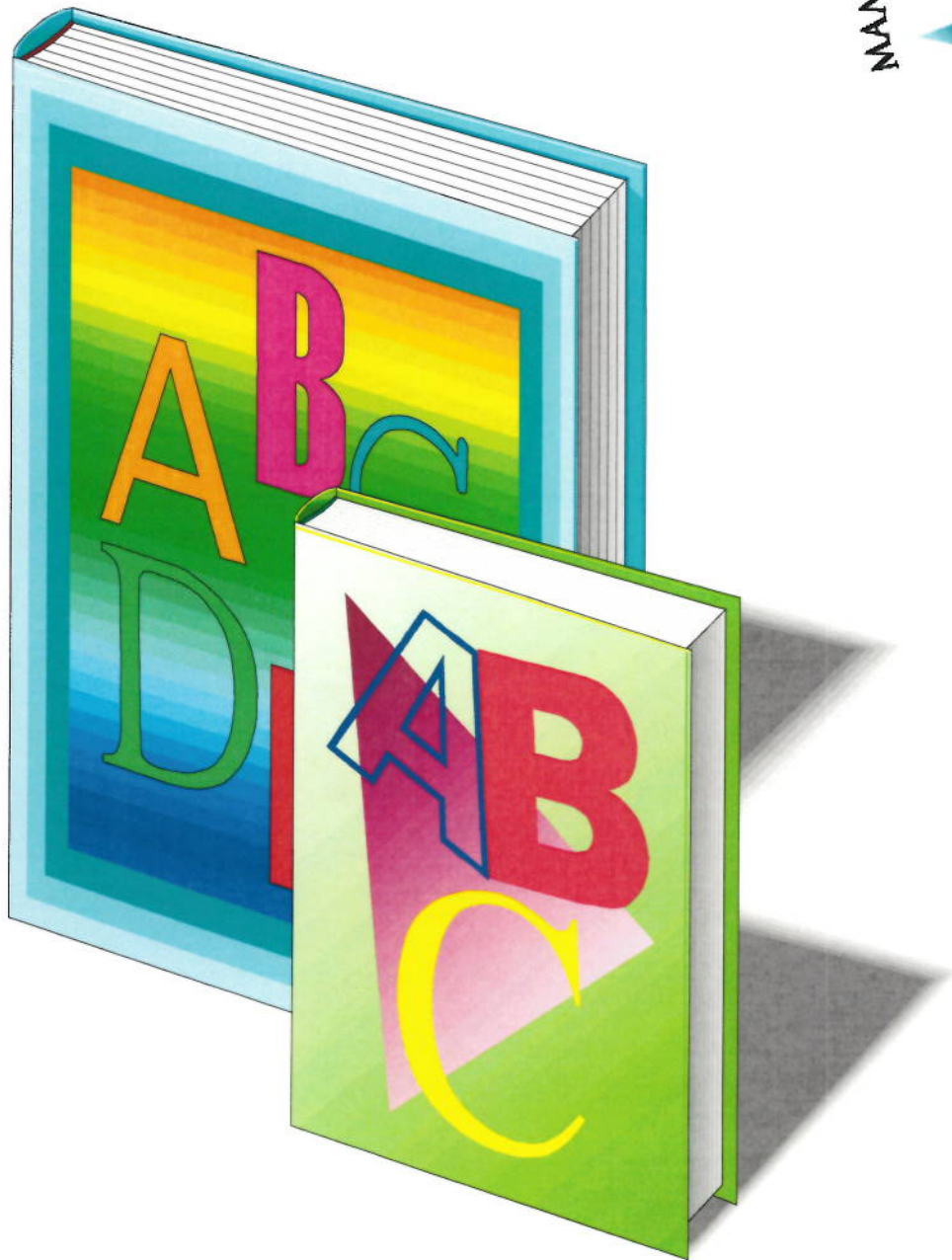




B U D G E T

**2016-2017
Preliminary Budget**

June 20, 2016

**MANKATO AREA PUBLIC SCHOOLS
2016-2017 PRELIMINARY BUDGET**

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MANKATO AREA PUBLIC SCHOOLS 2016-2017 PRELIMINARY 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 \$7,073,076. The estimated June 30, 2017 unassigned General Fund balance is budgeted in this document to be \$10,412,513.

The unassigned General Fund balance is projected to be one and one-half months expenditure reserve. However, salaries for 2016-17 have yet to be determined for custodial/maintenance and paraprofessionals. The line item accounts for these expenditures have been left at their 2015-16 budget amounts.

FOOD SERVICE FUND

The Food Service Fund balance on June 30, 2017 is budgeted to be \$822,672 or approximately a two and one-half months expenditure reserve. Paid lunch equity requires increases in the paid meal prices for 2016-17. Salaries for food service staff are yet to be determined.

COMMUNITY SERVICE FUND

The Community Service Fund balance on June 30, 2017 is budgeted to be \$2,216,484 or approximately a four and one-third months reserve. The Community Service Fund remains in good financial condition.

CAPITAL EXPENDITURE FUND

The estimated Capital Expenditure Fund balance on June 30, 2017 is budgeted to be \$1,514,719 or approximately a five and one-third months reserve. The School District will begin Long Term Facilities Maintenance (LTFM) funding of projects in fiscal year 2016-17. The fund balance in Deferred Maintenance will be transferred to LTFM. Capital Fund expenditures are determined 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, 2017 of \$16,936,926. 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* \$110,216,205 for 2016-2017 are down by 8.5% from 2015-2016 \$120,473,766. Total budgeted expenditures* \$109,081,062 are down by 1.9% from 2015-2016 \$111,163,801. Accounting for advance refunding of building bonds resulted in higher revenues and expenditures in 2015-16.

*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	7/1/2016 ESTIMATED BALANCE	2016-2017 ESTIMATED REVENUE	2016-2017 ESTIMATED EXPENDITURES	6/30/2017 ESTIMATED BALANCE
GENERAL-UNASSIGNED	\$10,192,498.00	\$85,096,929.00	\$84,876,914.00	\$10,412,513.00
GENERAL- RESERVED SEVERANCE/SD*/BASIC SKILLS	\$2,187,053.00	\$0.00	\$0	\$2,187,053.00
GENERAL-CAPITAL	\$1,903,592.00	\$3,037,957.00	\$3,426,830.00	\$1,514,719.00
GENERAL-DEF MAINTENANCE	\$137,837.00	\$0.00	\$0.00	\$137,837.00
GENERAL-HEALTH/SAFETY	(\$476,708.00)	\$607,669.00	\$0.00	\$130,961.00
GENERAL-LONG TERM FAC MAINTENCE	\$0.00	\$1,834,043.00	\$1,810,325.00	\$23,718.00
FOOD SERVICE	\$943,757.00	\$3,993,000.00	\$4,114,085.00	\$822,672.00
COMMUNITY SERVICE	\$1,811,307.00	\$6,392,439.00	\$5,987,262.00	\$2,216,484.00
DEBT REDEMPTION	\$16,549,204.00	\$8,531,168.00	\$8,143,446.00	\$16,936,926.00
OPEB TRUST	\$12,480,930.00	\$500,000.00	\$928,188.00	\$12,052,742.00
OPEB TRUST SERVICE	\$310,939.00	\$972,524.00	\$1,023,485.00	\$259,978.00
ALL SEASONS ARENA	\$929,989.00	\$723,000.00	\$722,200.00	\$930,789.00
BUILDING CONSTRUCTION	\$19,557,016.00	\$25,000.00	\$16,210,000.00	\$3,372,016.00
TOTAL ALL FUNDS	\$66,527,414.00	\$110,216,205.00 **	\$109,081,062.00 **	\$50,998,408.00

*STAFF DEVELOPMENT

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

Mankato Area Public Schools

SUMMARY OF REVENUE SOURCES

ALL FUNDS

YEAR ENDED 30-Jun	PROPERTY TAX LEVIES	% OF TOTAL	STATE REVENUES	% OF TOTAL	ALL OTHER SOURCES	% OF TOTAL	TOTAL REVENUES
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	\$19,611,798	19.35%	\$69,548,566	68.62%	\$12,194,810	12.03%	\$101,355,174
2017	\$22,125,135	19.81%	\$75,736,359	67.80%	\$13,852,235	12.40%	\$111,713,729

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

(excel) H:/summary of revenue 2017 prelim

**MANKATO AREA PUBLIC SCHOOLS
EXPENDITURE SUMMARY
ALL FUNDS**

EXPENDITURE CATEGORY	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
ADMINISTRATION	\$2,950,490.00	2.70%
DISTRICT SUPPORT SERVICE	\$1,388,310.00	1.27%
REGULAR INSTRUCTION	\$31,925,596.00	29.27%
STUDENT ACTIVITIES	\$1,681,060.00	1.54%
VOCATIONAL INSTRUCTION	\$729,265.00	0.67%
EXCEPTIONAL INSTRUCTION	\$13,537,033.00	12.41%
COMMUNITY SERVICE	\$5,987,262.00	5.49%
INSTRUCTIONAL SUPPORT SERVICE	\$4,162,220.00	3.82%
PUPIL SUPPORT SERVICE	\$9,991,480.00	9.16%
BUILDING OPERATIONS	\$5,202,745.00	4.77%
FISCAL & OTHER FIXED CHARGES	\$17,422,800.00	15.97%
CAPITAL EXPENDITURES	\$5,237,155.00	4.80%
DEBT SERVICE	\$8,143,446.00	7.47%
TRUST & AGENCY	<u>\$722,200.00</u>	<u>0.66%</u>
TOTAL	\$109,081,062.00	100%

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

MANKATO AREA PUBLIC SCHOOLS
Independent School District No. 77

Staffing Report
2015-16 versus 2016-17

	2015-16 FTES	2016-17	Change
INSTRUCTIONAL STAFF			
Elementary K-5 Classroom Teachers	175	178	3.00
Elementary Specialists (Art, music, PE, Media, Couns, Intervention)	64.371	64.581	0.21
Secondary 7-12 Classroom Teachers	178.1	191.4	13.30
Secondary Specialists (Couns, Media, Intervention)	11	13	2.00
ELL Teachers	14.5	15.5	1.00
Central HS/Freedom Teachers	10.873	10.873	0.00
Special Education (all)	<u>145.2</u>	<u>145.834</u>	<u>0.63</u>
Subtotal	599.044	619.188	20.14
OTHER STAFF			
Licensed Support Personnel (not included in other categories)	23.7	23.7	0.00
Licensed Administrative/Supervisory	29	30	1.00
Nonlicensed Administrative/Supervisory	5	5	0.00
Nonlicensed Support Personnel (not included in other categories)	6.3	7.3	1.00
Community Education Personnel	36.2	36.2	0.00
Clerical	72.28	73.83	1.55
Custodian/Maintenance	63.06	69.06	6.00
Food Service	44.5	49.5	5.00
Paraprofessionals	238	232	-6.00
Technology Support/Print Shop	<u>12.3</u>	<u>13.3</u>	<u>1.00</u>
Subtotal	530.34	539.89	9.55
			0.00
GRAND TOTAL	1129.384	1159.078	29.69

GENERAL FUND

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 1
	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
001 MAINTENANCE TAX LEVY	\$7,273,065.00	\$7,220,143.00	\$7,370,605.00	\$150,462.00	2.08%	PER STATE FORMULA
001 CAREER AND TECH LEVY	\$156,404.00	\$178,116.00	\$174,216.00	(\$3,900.00)	-2.19%	PER STATE FORMULA
002 SAFE SCHOOLS LEVY	\$305,632.00	\$309,658.00	\$339,271.00	\$29,613.00	9.56%	PER STATE FORMULA
005 UNEMPLOYMENT LEVY	\$60,000.00	\$60,000.00	\$40,000.00	(\$20,000.00)	-33.33%	LESS CLAIMS
010 COUNTY APPORTIONMENT	\$151,603.00	\$200,000.00	\$200,000.00	\$0.00	0.00%	
050 ALC REVENUE/FREEDOM SCHOOL	\$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	\$394,600.00	\$394,600.00	\$0.00	0.00%	
061 BOYS GATE RECEIPTS	\$76,937.00	\$110,000.00	\$90,000.00	(\$20,000.00)	-18.18%	BUDG OVERESTIMATE
062 GIRLS GATE RECEIPTS	\$39,845.00	\$68,600.00	\$55,000.00	(\$13,600.00)	-19.83%	
092 INVESTMENT EARNINGS	\$15,717.00	\$50,000.00	\$50,000.00	\$0.00	0.00%	
093 RENT-SCHOOL FACILTY	\$87,441.00	\$50,000.00	\$50,000.00	\$0.00	0.00%	
099 MISC & REFUND REVENUE	\$25,276.00	\$140,000.00	\$100,000.00	(\$40,000.00)	-28.57%	BENCO REBATE 2016
012 FORFEITED LAND SALES	\$61,778.00	\$12,000.00	\$12,000.00	\$0.00	0.00%	
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	\$28,000.00	\$28,000.00	\$0.00	0.00%	
TOTAL LOCAL REVENUE	\$8,710,022.00	\$8,919,617.00	\$9,002,192.00	\$82,575.00	0.93%	
201 ENDOWMENT AID	\$234,114.00	\$200,000.00	\$200,000.00	\$0.00	0.00%	
211 GENERAL EDUCATION AID	\$55,426,412.00	\$58,110,994.00	\$61,506,393.00	\$3,395,399.00	5.84%	PER STATE FORMULA
212 LITERACY AID	\$443,157.00	\$429,304.00	\$429,304.00	\$0.00	0.00%	
214 TEACHER DEV & IMPROV	\$182,076.00	\$0.00	\$0.00	\$0.00	0.00%	
227 ABATEMENT AID	\$1,868.00	\$5,733.00	\$5,733.00	\$0.00	0.00%	
249 OTHER AIDS	\$144,872.00	\$100,000.00	\$100,000.00	\$0.00	0.00%	
253 TAX CREDIT AID	\$4,630.00	\$11,589.00	\$11,589.00	\$0.00	0.00%	
229 DISPARITY AID	\$15,188.00	\$16,796.00	\$16,796.00	\$0.00	0.00%	
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	\$9,300,000.00	\$100,000.00	1.09%	PER STATE FORMULA
830 CAREER TECH AID	\$24,589.00	\$30,855.00	\$30,855.00	\$0.00	0.00%	
320 INDIAN ED DISTRICT	\$0.00	\$23,938.00	\$23,938.00	\$0.00	0.00%	
TOTAL STATE REVENUES	\$66,208,661.00	\$68,306,807.00	\$71,802,206.00	\$3,495,399.00	5.12%	

||:

GENERAL FUND REVENUE	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	
401 TITLE I PROGRAM	\$999,120.00	\$1,044,984.00	\$1,044,984.00	\$0.00	0.00%	
419 FEDERAL SP ED PROGRAM	\$1,685,517.00	\$1,516,557.00	\$1,516,557.00	\$0.00	0.00%	
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	\$0.00	\$0.00	\$0.00	0.00%	
515 STATE PROGRAM RECOVERY	\$66,807.00	\$73,647.00	\$73,647.00	\$0.00	0.00%	
360 ADSIS	\$0.00	\$539,315.00	\$564,054.00	\$24,739.00	4.59%	PER GRANT AWARD
TOTAL STATE & FED GRANTS	\$3,102,559.00	\$3,516,792.00	\$3,541,531.00	\$24,739.00	0.70%	
621 IND. ART RESALE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
622 SALE OF SUPPLIES/STLMNT	\$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	\$30,000.00	\$0.00	(\$30,000.00)	-100.00%	GIFTED PROGRAM
622 THIRD PARTY REIMB.	\$773,839.00	\$750,000.00	\$750,000.00	\$0.00	0.00%	
TOTAL MISC. REVENUES	\$783,070.00	\$781,000.00	\$751,000.00	(\$30,000.00)	-3.84%	
TOTAL GENERAL FD REVENUES	\$78,804,312.00	\$81,524,216.00	\$85,096,929.00	\$3,572,713.00	4.38%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 3
010 BOARD OF EDUCATION						
310 PER DEIM	\$20,600.00	\$24,100.00	\$27,600.00	\$3,500.00	14.52%	COMPENSATION CHG
366 TRAVEL	\$2,168.00	\$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	\$166,205.00	\$171,190.00	\$4,985.00	3.00%	PER CONTRACT
170 CLERICAL SALARY	\$51,092.00	\$53,500.00	\$55,500.00	\$2,000.00	3.74%	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	\$1,067,585.00	\$1,001,525.00	(\$66,060.00)	-6.19%	ADMIN RESTRUCTURE
170 CLERICAL SALARY	\$218,703.00	\$218,430.00	\$226,000.00	\$7,570.00	3.47%	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	\$25,015.00	\$22,025.00	(\$2,990.00)	-11.95%	MIDDLE SCHOOL TRNSFR
820 MEMBERSHIPS	\$8,890.00	\$8,960.00	\$8,960.00	\$0.00	0.00%	
050 MIDDLE SCH PRINCIPAL OFFICE						
110 SALARY	\$77,522.00	\$224,660.00	\$429,430.00	\$204,770.00	91.15%	ADMIN RESTRUCTURE
170 CLERICAL SALARY	\$105,244.00	\$110,000.00	\$113,500.00	\$3,500.00	3.18%	PER CONTRACT
350 EQUIP. REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
366 TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
401 SUPPLIES	\$0.00	\$10,500.00	\$10,500.00	\$0.00	0.00%	
050 HIGH SCH PRINCIPAL OFFICE						
110 SALARY	\$498,184.00	\$552,715.00	\$656,850.00	\$104,135.00	18.84%	ADMIN RESTRUCTURE
170 CLERICAL SALARY	\$107,229.00	\$122,000.00	\$125,000.00	\$3,000.00	2.46%	PER CONTRACT
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	\$31,000.00	\$31,000.00	\$0.00	0.00%	
820 MEMBERSHIPS	\$6,318.00	\$9,105.00	\$10,210.00	\$1,105.00	12.14%	ADMIN RESTRUCTURE
TOTAL DIST/SCHOOL ADMIN.	\$2,444,390.00	\$2,684,975.00	\$2,950,490.00	\$265,515.00	9.89%	
110 BUSINESS SERVICES						
110 SALARY/INDIRECT COSTS	\$219,208.00	\$236,750.00	\$244,285.00	\$7,535.00	3.18%	PER CONTRACT
170 CLERICAL SALARY	\$162,485.00	\$175,850.00	\$180,000.00	\$4,150.00	2.36%	PER CONTRACT
311 CONT. SERV.	\$38,226.00	\$41,500.00	\$41,500.00	\$0.00	0.00%	
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	\$89,810.00	\$93,355.00	\$3,545.00	3.95%	INCREASE FEES
899 OTHER EXP/POSTAGE	\$13,720.00	\$15,500.00	\$15,500.00	\$0.00	0.00%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 4
107 PUBLIC INFORMATION						
305 CONTRACTED SERVICES	\$75,000.00	\$111,500.00	\$102,000.00	(\$9,500.00)	-8.52%	THOUGHT EXCHANGE
899 SUPPLIES/PRINTING	\$18,893.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
107 TEACHER EVALUATION	\$33,156.00	\$60,000.00	\$60,000.00	\$0.00	0.00%	
150 LEGAL SERVICES						
311 CONTRACTED SERVICES	\$10,680.00	\$45,000.00	\$45,000.00	\$0.00	0.00%	
160 PERSONNEL						
110 SALARY	\$122,672.00	\$117,090.00	\$121,240.00	\$4,150.00	3.54%	PER CONTRACT
170 CLERICAL SALARY	\$104,073.00	\$131,000.00	\$136,380.00	\$5,380.00	4.11%	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	\$71,000.00	\$73,000.00	\$2,000.00	2.82%	PER CONTRACT
350 EQUIP. REPAIRS	\$165.00	\$34,000.00	\$34,000.00	\$0.00	0.00%	
381 CONTR. PRINTING	\$7,446.00	\$8,000.00	\$8,000.00	\$0.00	0.00%	
401 SUPPLIES	\$62,524.00	\$80,000.00	\$80,000.00	\$0.00	0.00%	
180 CENSUS						
170 SALARY	\$73,169.00	\$80,000.00	\$82,000.00	\$2,000.00	2.50%	PER CONTRACT
401 SUPPLIES	\$3,627.00	\$3,200.00	\$3,200.00	\$0.00	0.00%	
199 SCHOOL ELECTIONS						
170 JUDGE SALARY	\$0.00	\$7,000.00	\$0.00	(\$7,000.00)	100.00%	NON ELECTION YEAR
899 OTHER EXPENSE	\$1,599.00	\$7,200.00	\$1,600.00	(\$5,600.00)	-77.78%	NON ELECTION YEAR
TOTAL DIST. SUPPORT SERV.	\$1,130,805.00	\$1,381,650.00	\$1,388,310.00	\$6,660.00	0.48%	
201 KINDERGARTEN						
140 SALARY	\$1,499,327.00	\$1,500,285.00	\$1,572,485.00	\$72,200.00	4.81%	CONTRACT/STAFFING
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
203 ELE. ED. (1-5)						
140 SALARY	\$8,147,184.00	\$8,769,760.00	\$8,092,255.00	(\$677,505.00)	-7.73%	MIDDLE SCHOOL TRANS
145 SUB SALARY	\$460,825.00	\$360,000.00	\$360,000.00	\$0.00	0.00%	
171 AIDE SALARY	\$198,686.00	\$245,000.00	\$245,000.00 *	\$0.00	0.00%	
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	\$17,275.00	\$17,300.00	\$25.00	0.14%	SUPPLY INCREASE
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	\$111,300.00	\$111,300.00	\$0.00	0.00%	
899 COMPENSATORY	\$1,922,727.00	\$2,339,375.00	\$2,339,375.00	\$0.00	0.00%	

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*SUBJECT TO CHANGE UPON COMPLETION OF THE 2016-17 SALARY NEGOTIATIONS

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 5
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
212 ART						
140 SALARY	\$330,752.00	\$330,035.00	\$327,445.00	(\$2,590.00)	-0.78%	MIDDLE SCHOOL TRANS
430 SUPPLIES	\$19,565.00	\$20,155.00	\$20,155.00	\$0.00	0.00%	
240 PHY ED						
140 SALARY	\$761,193.00	\$751,940.00	\$735,710.00	(\$16,230.00)	-2.16%	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	\$407,630.00	\$368,210.00	(\$39,420.00)	-9.67%	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	\$851,125.00	\$923,340.00	\$72,215.00	8.48%	ADDED SECTION 2ND GRD
TOTAL ELE. EDUCATION	\$15,336,068.00	\$15,860,680.00	\$15,269,375.00	(\$591,305.00)	-3.73%	
203/211 MIDDLE SCH. ED. (6-8)						
140 SALARY SIXTH GRADE	\$0.00	\$0.00	\$1,111,565.00	\$1,111,565.00	100.00%	CONTRACT/STAFFING
145 SUB SALARY	\$96,326.00	\$100,000.00	\$100,000.00	\$0.00	0.00%	
190 SABBATICAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
350 COPY MACHINE MAINT.	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
430 SUPPLIES	\$0.00	\$0.00	\$950.00	\$950.00	100.00%	MIDDLE SCHOOL TRANS
433 IND. INSTR. MAT.	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
460 TEXTBOOKS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
899 BLDG. ALLOCATION	\$0.00	\$0.00	\$7,600.00	\$7,600.00	100.00%	MIDDLE SCHOOL TRANS
217 ASSURANCE OF MASTERY						
141 AIDE SALARY	\$0.00	\$136,633.00	\$136,633.00	\$0.00	0.00%	
212 ART						
140 SALARY	\$122,962.00	\$135,065.00	\$140,900.00	\$5,835.00	4.32%	CONTRACT/STAFFING
430 SUPPLIES	\$7,734.00	\$6,992.00	\$6,992.00	\$0.00	0.00%	
220 ENGLISH						
140 SALARY	\$724,258.00	\$702,995.00	\$730,795.00	\$27,800.00	3.95%	CONTRACT/STAFFING
240 PHY ED						
140 SALARY	\$181,702.00	\$181,755.00	\$274,305.00	\$92,550.00	50.92%	MIDDLE SCHOOL TRANS
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
241 HEALTH EDUCATION						
140 SALARY	\$75,890.00	\$121,300.00	\$131,655.00	\$10,355.00	8.54%	CONTRACT/STAFFING
250 FAMILY & CONSUMER SCIENCE						
140 SALARY	\$127,717.00	\$130,915.00	\$136,165.00	\$5,250.00	4.01%	CONTRACT/STAFFING
430 SUPPLIES	\$0.00	\$3,066.00	\$3,066.00	\$0.00	0.00%	
255 INDUSTRIAL TECH						
140 SALARY	\$115,482.00	\$119,400.00	\$122,870.00	\$3,470.00	2.91%	CONTRACT/STAFFING
256 MATHEMATICS						
140 SALARY	\$513,679.00	\$530,045.00	\$557,145.00	\$27,100.00	5.11%	CONTRACT/STAFFING
258 MUSIC						
140 SALARY	\$218,677.00	\$299,515.00	\$320,700.00	\$21,185.00	7.07%	MIDDLE SCHOOL TRANS
430 SUPPLIES	\$0.00	\$0.00	\$1,423.00	\$1,423.00	100.00%	MIDDLE SCHOOL TRANS
260 SCIENCE						
140 SALARY	\$441,063.00	\$459,350.00	\$480,030.00	\$20,680.00	4.50%	CONTRACT/STAFFING
430 SUPPLIES	\$6,262.00	\$6,573.00	\$6,573.00	\$0.00	0.00%	
270 SOCIAL STUDIES						
140 SALARY	\$459,423.00	\$471,050.00	\$497,705.00	\$26,655.00	5.66%	CONTRACT/STAFFING
TOTAL MIDDLE SCHOOL ED.	\$3,091,175.00	\$3,404,654.00	\$4,767,072.00	\$1,362,418.00	40.02%	

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 6
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
211 SECONDARY ED.						
143 SUBSTITUTE SALARY	\$184,394.00	\$300,000.00	\$300,000.00	\$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	\$350,000.00	\$375,000.00	\$25,000.00	7.14%	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	\$2,895.00	\$2,895.00	\$0.00	0.00%	
899 OTHER EXPENSE/POSTAGE	\$18,312.00	\$18,000.00	\$18,000.00	\$0.00	0.00%	
899 BLDG. ALLOCATION	\$5,063.00	\$16,370.00	\$10,800.00	(\$5,570.00)	-34.03%	MIDDLE SCHOOL TRANS
110 LINK CREW	\$25,378.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	
212 ART						
140 SALARY	\$156,216.00	\$187,465.00	\$200,160.00	\$12,695.00	6.77%	MIDDLE SCHOOL TRANS
430 SUPPLIES	\$17,696.00	\$17,900.00	\$17,900.00	\$0.00	0.00%	
215 BUSINESS EDUCATION						
140 SALARY	\$0.00	\$49,510.00	\$50,995.00	\$1,485.00	3.00%	CONTRACT/STAFFING
350 EQUIP. REPAIRS	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
430 SUPPLIES	\$1,386.00	\$3,855.00	\$3,855.00	\$0.00	0.00%	
220 ENGLISH						
140 SALARY	\$993,696.00	\$1,016,665.00	\$1,072,255.00	\$55,590.00	5.47%	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	\$400,330.00	\$414,485.00	\$14,155.00	3.54%	CONTRACT/STAFFING
430 SUPPLIES	\$1,131.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	
240 PHY ED						
140 SALARY	\$286,961.00	\$408,395.00	\$413,210.00	\$4,815.00	1.18%	CONTRACT/STAFFING
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	\$134,088.00	\$143,955.00	\$149,110.00	\$5,155.00	3.58%	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	\$1,418.00	\$1,420.00	\$1,420.00	\$0.00	0.00%	
350 REPAIRS	\$840.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
430 SUPPLIES/FOOD	\$18,530.00	\$14,752.00	\$14,752.00	\$0.00	0.00%	
255 INDUSTRIAL TECH						
140 SALARY	\$231,642.00	\$252,220.00	\$261,615.00	\$9,395.00	3.72%	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	\$922,774.00	\$932,925.00	\$963,720.00	\$30,795.00	3.30%	CONTRACT/STAFFING
430 SUPPLIES	\$1,236.00	\$2,154.00	\$2,154.00	\$0.00	0.00%	

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GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 7
258 MUSIC						
140 SALARY	\$299,524.00	\$308,000.00	\$314,880.00	\$6,880.00	2.23%	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	\$6,981.00	(\$1,223.00)	-14.91%	MIDDLE SCHOOL TRANS
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	\$817,889.00	\$826,775.00	\$865,875.00	\$39,100.00	4.73%	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 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%	
281 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	\$1,246,599.00	\$1,222,125.00	\$1,201,335.00	(\$20,790.00)	-1.70%	CONTRACT/STAFFING
430 SUPPLIES	\$3,220.00	\$3,625.00	\$3,625.00	\$0.00	0.00%	
TOTAL SECONDARY ED.	\$6,722,793.00	\$6,785,694.00	\$6,963,176.00	\$177,482.00	2.62%	

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GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE
291 DEBATE					
140 COACH SALARY	\$14,606.00	\$9,150.00	\$9,150.00	\$0.00	0.00%
899 OTHER EXPENSE	\$3,970.00	\$2,855.00	\$2,855.00	\$0.00	0.00%
291 SPEECH					
140 COACH SALARY	\$14,201.00	\$20,830.00	\$20,830.00	\$0.00	0.00%
899 OTHER EXPENSE	\$13,409.00	\$7,750.00	\$7,750.00	\$0.00	0.00%
294 MENS ATHLETICS					
110 DIRECTOR SALARY	\$98,623.00	\$99,655.00	\$102,515.00	\$2,860.00	2.87% PER CONTRACT
140 COACH SALARY	\$385,272.00	\$393,000.00	\$393,000.00	\$0.00	0.00%
170 CLERICAL SALARY	\$35,634.00	\$32,750.00	\$35,000.00	\$2,250.00	6.87% PER CONTRACT
350 EQUIP. REPAIRS	\$2,329.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
360 TRANSPORTATION	\$149,499.00	\$128,500.00	\$134,600.00	\$6,100.00	4.75% INC COSTS
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	\$80,700.00	\$83,850.00	\$3,150.00	3.90% INC COSTS
296 WOMENS ATHLETICS					
110 DIRECTOR SALARY	\$98,623.00	\$99,655.00	\$102,515.00	\$2,860.00	2.87% PER CONTRACT
140 COACH SALARY	\$310,206.00	\$328,000.00	\$328,000.00	\$0.00	0.00%
170 CLERICAL SALARY	\$32,508.00	\$32,750.00	\$35,000.00	\$2,250.00	6.87% PER CONTRACT
350 EQUIP. REPAIRS	\$1,288.00	\$1,100.00	\$1,100.00	\$0.00	0.00%
360 TRANSPORTATION	\$136,792.00	\$110,500.00	\$117,650.00	\$7,150.00	6.47% INC COSTS
366 TRAINERS/STAFF DEV	\$21,136.00	\$17,185.00	\$17,185.00	\$0.00	0.00%
401 SUPPLIES/OFFICIALS	\$88,464.00	\$74,260.00	\$78,425.00	\$4,165.00	5.61% INC COSTS
329 POSTAGE	\$457.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
292 CARD PROCESSING FEES	\$14,275.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
292 ADAPTIVE BOWLING	\$9,078.00	\$6,400.00	\$6,400.00	\$0.00	0.00%
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	\$1,777,899.00	\$1,650,276.00	\$1,681,060.00	\$30,785.00	1.87%
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GENERAL FUND EXPENDITURE	2013-2014 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 9
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	\$78,020.00	\$80,310.00	\$2,290.00	2.94% CONTRACT/STAFFING	
170 CLERICAL	\$10,100.00	\$12,000.00	\$12,000.00	\$0.00	0.00%	
305 NAVIANCE	\$0.00	\$12,580.00	\$12,580.00	\$0.00	0.00%	
366 TRAVEL	\$4,554.00	\$6,700.00	\$6,700.00	\$0.00	0.00%	
311 DISTRIBUTIVE ED						
140 SALARY	\$57,094.00	\$56,555.00	\$60,225.00	\$3,670.00	6.49% CONTRACT/STAFFING	
366 TRAVEL	\$0.00	\$600.00	\$600.00	\$0.00	0.00%	
331 VOCATIONAL FACS						
140 SALARY	\$196,223.00	\$166,700.00	\$174,285.00	\$7,585.00	4.55% CONTRACT/STAFFING	
321 HEALTH OCCUPATIONS						
140 SALARY	\$87,521.00	\$87,390.00	\$93,315.00	\$5,925.00	6.78% 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	\$73,255.00	\$74,835.00	\$1,580.00	2.16% CONTRACT/STAFFING	
430 SUPPLIES	\$2,656.00	\$2,750.00	\$2,750.00	\$0.00	0.00%	
341 BUSINESS OFFICE ED						
140 SALARY	\$74,549.00	\$63,695.00	\$65,570.00	\$1,875.00	2.94% CONTRACT/STAFFING	
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
380 CAREER EDUCATION/WORK EXP.						
140 SALARY	\$122,220.00	\$130,720.00	\$136,595.00	\$5,875.00	4.49% 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	\$700,465.00	\$729,265.00	\$28,800.00	4.11%	
610 AREA LEARNING CENTER						
140 SALARY	\$368,894.00	\$473,385.00	\$490,090.00	\$16,705.00	3.53% 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	\$64,000.00	\$1,500.00	2.40% PER CONTRACT	
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	\$95,186.00	\$133,942.00	\$38,756.00	40.72% PER ALLOCATION	
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	\$1,327,481.00	\$1,384,442.00	\$56,961.00	4.29%	

GENERAL FUND EXPENDITURE	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	PAGE 10
420 GENERAL SP. ED.						
311 CONSULTANTS	\$254,594.00	\$245,000.00	\$270,000.00	\$25,000.00	10.20%	INC COSTS
386 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	\$60,000.00	\$60,000.00	\$0.00	0.00%	
401 SPEECH IMPAIRED						
140 SALARY	\$834,193.00	\$1,073,605.00	\$919,855.00	(\$153,750.00)	-14.32%	CONTRACT/STAFFING
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
402 MMI						
140 SALARY	\$522,287.00	\$629,675.00	\$658,780.00	\$29,105.00	4.62%	CONTRACT/STAFFING
161 AIDE SALARY	\$352,603.00	\$394,800.00	\$394,800.00 *	\$0.00	0.00%	
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
403 MSMI						
140 SALARY	\$300,972.00	\$326,320.00	\$344,415.00	\$18,095.00	5.55%	CONTRACT/STAFFING
161 AIDE SALARY	\$319,961.00	\$345,000.00	\$345,000.00 *	\$0.00	0.00%	
430 SUPPLIES	\$111.00	\$0.00	\$0.00	\$0.00	0.00%	
404 PHYSICALLY IMP.						
140 SALARY	\$521,978.00	\$547,895.00	\$562,845.00	\$14,950.00	2.73%	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	\$72,765.00	\$74,040.00	\$1,275.00	1.75%	CONTRACT/STAFFING
161 AIDE SALARY INTERPRETOR	\$12,352.00	\$13,000.00	\$13,000.00 *	\$0.00	0.00%	
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
406 VISUALLY IMPAIRED						
161 AIDE SALARY	\$71,183.00	\$79,000.00	\$79,000.00 *	\$0.00	0.00%	
430 SUPPLIES/SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
407 LD						
140 SALARY	\$1,676,186.00	\$1,506,910.00	\$1,586,995.00	\$80,085.00	5.31%	CONTRACT/STAFFING
161 AIDE SALARY	\$1,394,686.00	\$1,550,920.00	\$1,550,920.00 *	\$0.00	0.00%	
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
408 EBD						
140 SALARY	\$909,707.00	\$904,985.00	\$951,305.00	\$46,320.00	5.12%	CONTRACT/STAFFING
161 AIDE SALARY	\$518,252.00	\$628,500.00	\$628,500.00 *	\$0.00	0.00%	
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
411 AUTISM						
140 SALARY	\$268,405.00	\$342,125.00	\$357,500.00	\$15,375.00	4.49%	CONTRACT/STAFFING
161 AIDE SALARY	\$180,862.00	\$191,000.00	\$191,000.00 *	\$0.00	0.00%	
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
412 PRESCHOOL HANDICAPPED						
140 SALARY	\$1,225,108.00	\$1,224,205.00	\$1,274,865.00	\$50,660.00	4.14%	CONTRACT/STAFFING
161 AIDE SALARY	\$225,619.00	\$290,000.00	\$290,000.00 *	\$0.00	0.00%	
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
420 OTHER SP ED STAFF						
110 SALARY	\$695,631.00	\$723,210.00	\$796,540.00	\$73,330.00	10.14%	CONTRACT/STAFFING
170 CLERICAL STAFF	\$95,087.00	\$125,000.00	\$125,000.00	\$0.00	0.00%	
410 SUPPLIES	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
424 ADAPTIVE PHY ED						
140 SALARY	\$116,982.00	\$119,895.00	\$123,365.00	\$3,470.00	2.89%	CONTRACT/STAFFING
430 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
425 FUTURES						
110 SALARY	\$540,032.00	\$471,155.00	\$514,578.00	\$43,423.00	9.22%	CONTRACT/STAFFING
899 OTHER EXPENSE	\$9,583.00	\$9,100.00	\$10,900.00	\$1,800.00	19.78%	PER ALLOCATION

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*SUBJECT TO CHANGE UPON COMPLETION OF THE 2016-17 SALARY NEGOTIATIONS

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 11
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
219 ELL						
140 SALARY	\$761,532.00	\$756,870.00	\$800,530.00	\$43,660.00	5.77% CONTRACT/STAFFING	
161 AIDE SALARY	\$99,902.00	\$101,500.00	\$101,500.00	\$0.00	0.00%	
366 TRAVEL	\$2,282.00	\$1,950.00	\$1,950.00	\$0.00	0.00%	
899 OTHER EXPENSE	\$25,792.00	\$23,350.00	\$23,350.00	\$0.00	0.00%	
TOTAL EXCEPTIONAL INSTRUCTION	\$12,347,018.00	\$13,048,235.00	\$13,341,033.00	\$292,798.00	2.24%	
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	\$1,516,557.00	\$1,516,557.00	\$0.00	0.00%	
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	\$0.00	\$0.00	\$0.00	0.00%	
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%	
380 ADSIS	\$0.00	\$539,315.00	\$564,054.00	\$24,739.00	4.59% PER GRANT AWARD	
TOTAL STATE & FED. GRANTS	\$3,112,392.00	\$3,516,792.00	\$3,541,531.00	\$24,739.00	0.70%	
610 CURRICULUM						
140 SALARY	\$209,190.00	\$376,425.00	\$388,705.00	\$12,280.00	3.26% PER CONTRACT	
361 FIELD TRIPS/CONSULTANTS	\$4,164.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
366 TRAVEL	\$4,954.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
401 SUPPLIES	\$2,496.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
611 ASSESSMENT						
140 SALARY	\$169,438.00	\$202,360.00	\$205,375.00	\$3,015.00	1.49% PER CONTRACT	
366 TRAVEL	\$2,020.00	\$1,800.00	\$1,600.00	\$0.00	0.00%	
401 SUPPLIES/TESTS	\$9,734.00	\$86,995.00	\$86,995.00	\$0.00	0.00%	
621 MEDIA/TECHNOLOGY						
146 PROF. SALARY	\$828,619.00	\$774,870.00	\$852,930.00	\$78,060.00	10.07% CONTRACT/STAFFING	
170 SUPPORT SALARY	\$797,638.00	\$836,000.00	\$836,000.00	\$0.00	0.00%	
329 POSTAGE	\$161.00	\$300.00	\$300.00	\$0.00	0.00%	
350 REPAIRS	\$29,916.00	\$50,850.00	\$30,000.00	(\$20,850.00)	-41.00% BUDGET ALLOCATION	
401 SUPPLIES	\$3,959.00	\$5,305.00	\$5,305.00	\$0.00	0.00%	
470 ELE LIBRARY BOOKS	\$72,479.00	\$71,000.00	\$78,500.00	\$7,500.00	10.56% BUDGET ALLOCATION	
470 SEC LIBRARY BOOKS	\$46,843.00	\$52,000.00	\$54,000.00	\$2,000.00	3.85% 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	\$19,500.00	\$19,500.00	\$0.00	0.00%	
641 Q COMP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
640 STAFF DEVELOPMENT						
110 SALARY/OTHER	\$951,517.00	\$1,197,469.00	\$1,197,469.00	\$0.00	0.00%	
305 CONSULTANTS	\$96,338.00	\$81,855.00	\$81,855.00	\$0.00	0.00%	
680 COMPUTER INSTRUCTION						
170 AIDE SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
350 EQUIP. REPAIRS	\$21,147.00	\$0.00	\$0.00	\$0.00	0.00%	
366 TRAVEL	\$2,741.00	\$0.00	\$0.00	\$0.00	0.00%	
430 SUPPLIES	\$18,254.00	\$31,730.00	\$31,730.00	\$0.00	0.00%	

*SUBJECT TO CHANGE UPON COMPLETION OF THE 2016-17 SALARY NEGOTIATIONS

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 12
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
690 GIFTED PROGRAM						
140 SALARY	\$140,907.00	\$189,450.00	\$196,881.00	\$7,431.00	3.92%	CONTRACT/STAFFING
899 OTHER EXPENSE	\$4,875.00	\$9,500.00	\$9,500.00	\$0.00	0.00%	
366 TRAVEL	\$9,838.00	\$12,400.00	\$12,400.00	\$0.00	0.00%	
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	\$4,072,784.00	\$4,162,220.00	\$89,436.00	2.20%	
710 GUIDANCE SERVICE						
146 SALARY	\$853,064.00	\$909,595.00	\$918,330.00	\$8,735.00	0.96%	CONTRACT/STAFFING
170 CLERICAL SALARY	\$87,482.00	\$87,600.00	\$90,500.00	\$2,900.00	3.31%	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	\$189,360.00	\$223,085.00	\$33,725.00	17.81%	ADDED STAFF
170 CLERICAL SALARY	\$319,022.00	\$320,000.00	\$350,000.00	\$30,000.00	9.38%	CONTRACT/STAFFING
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	\$105,470.00	\$132,220.00	\$26,750.00	25.36%	CONTRACT/STAFFING
170 CLERICAL SALARY	\$71,801.00	\$68,500.00	\$71,000.00	\$2,500.00	3.65%	PER CONTRACT
741 STRUCTURED STUDY CENT	\$196,820.00	\$195,400.00	\$195,400.00 *	\$0.00	0.00%	
760 TRANSPORTATION						
110 SUPR. SALARY	\$70,742.00	\$69,380.00	\$72,000.00	\$2,620.00	3.78%	PER CONTRACT
200 EMP INS/RET BENEFITS	\$33,612.00	\$35,000.00	\$35,000.00	\$0.00	0.00%	
361 CONTR.-PRIVATE OP	\$1,776,222.00	\$1,860,000.00	\$2,000,000.00	\$140,000.00	7.53%	NEW SCHOOL ADDED
361 CONTRACTS SP.ED.	\$1,196,888.00	\$1,450,000.00	\$1,450,000.00	\$0.00	0.00%	
899 OTHER EXPENSE	\$630.00	\$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	\$309,660.00	\$309,660.00	\$0.00	0.00%	
TOTAL PUPIL SUPPORT SERV.	\$5,121,482.00	\$5,630,165.00	\$5,877,395.00	\$247,230.00	4.39%	
810 OPERATION OF PLANT						
170 SALARY	\$1,447,143.00	\$1,550,000.00	\$1,750,000.00 *	\$200,000.00	12.90%	ADDED STAFF
331 ELECTRICITY	\$824,608.00	\$860,000.00	\$860,000.00	\$0.00	0.00%	
332 WATER & SEWAGE	\$286,785.00	\$300,000.00	\$300,000.00	\$0.00	0.00%	
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	\$550,000.00	\$550,000.00	\$0.00	0.00%	
899 OTHER EXPENSE	\$9,964.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	

*SUBJECT TO CHANGE UPON COMPLETION OF THE 2016-17 SALARY NEGOTIATIONS

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 13
GENERAL FUND EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
812 MAINTENANCE OF PLANT						
170 SALARY	\$653,477.00	\$673,235.00	\$675,745.00 *	\$2,510.00	0.37%	CONTRACT STAFFING
350 CONTRACT REPAIRS	\$397,189.00	\$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	\$5,000,235.00	\$5,202,745.00	\$202,510.00	4.05%	
930 EMPLOYEE BENEFITS						
210 SOCIAL SECURITY	\$3,135,737.00	\$3,200,000.00	\$3,304,000.00	\$104,000.00	3.25%	INC WAGES
214 PERA	\$647,782.00	\$655,000.00	\$670,000.00	\$15,000.00	2.29%	INC WAGES
218 TRA	\$2,458,037.00	\$2,525,000.00	\$2,575,000.00	\$50,000.00	1.98%	INC WAGES
220 HEALTH INS.	\$7,535,914.00	\$7,600,000.00	\$8,050,000.00	\$450,000.00	5.92%	PER CONTRACTS
230 LIFE INS.	\$62,840.00	\$65,000.00	\$65,000.00	\$0.00	0.00%	
240 DISABILITY INS.	\$106,955.00	\$110,000.00	\$90,000.00	(\$20,000.00)	-18.18%	PER INSURANCE BID
260 DENTAL INS.	\$310,585.00	\$315,000.00	\$315,000.00	\$0.00	0.00%	
270 WORKERS COMP.	\$348,125.00	\$393,000.00	\$470,000.00	\$77,000.00	19.59%	PER RENEWAL
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	\$510,000.00	\$520,000.00	\$10,000.00	1.96%	PER CONTRACTS
251 HEALTH REIMB ACCOUNTS	\$368,118.00	\$370,000.00	\$390,000.00	\$20,000.00	5.41%	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	\$16,478,000.00	\$17,184,000.00	\$706,000.00	4.28%	
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	\$81,976,885.00	\$84,876,914.00	\$2,900,029.00	3.54%	

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*SUBJECT TO CHANGE UPON COMPLETION OF THE 2016-17 SALARY NEGOTIATIONS

FOOD SERVICE FUND

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 14
FOOD SERVICE REVENUE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
092 INTEREST EARNINGS	\$1,057.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
099 MISC. LOCAL REV.	\$1,641.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
319 STATE AID - LUNCHES	\$155,222.00	\$149,000.00	\$155,000.00	\$6,000.00	4.03% INC ENROLLMENT	
471 FED. AID - LUNCHES	\$1,421,747.00	\$1,425,000.00	\$1,435,000.00	\$10,000.00	0.70% INC ENROLLMENT	
474 FEDERAL COM. AID	\$245,559.00	\$240,000.00	\$240,000.00	\$0.00	0.00%	
601 LUNCH SALES - STUDENT	\$1,224,675.00	\$1,250,000.00	\$1,265,000.00	\$15,000.00	1.20% INC PRICES	
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	\$69,000.00	\$70,000.00	\$1,000.00	1.45% INC PARTICIPATION	
606 A LA CARTE - ADULTS	\$67,478.00	\$70,000.00	\$70,000.00	\$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	\$6,000.00	\$6,000.00	\$0.00	0.00%	
705 BREAKFAST PROGRAM	\$420,909.00	\$400,000.00	\$420,000.00	\$20,000.00	5.00% EXPANDED PGM	
479 SUMMER FOOD SERV PGM	\$183,607.00	\$185,000.00	\$190,000.00	\$5,000.00	2.70% EXPANDED PGM	
707 SNACK PROGRAM	\$0.00	\$0.00	\$35,000.00	\$35,000.00	100.00% NEW PGM	
TOTAL REVENUE	\$3,916,099.00	\$3,901,000.00	\$3,993,000.00	\$92,000.00	2.36%	

	2014-2015	2015-2016	2016-2017	INCREASE	%	
FOOD SERVICE EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
701 TYPE A LUNCH PROGRAM						
110 DIRECTOR SALARY	\$74,641.00	\$76,730.00	\$78,885.00	\$2,155.00	2.81% PER CONTRACT	
160 CK.,CUS.,SEC. SAL	\$1,066,957.00	\$1,100,000.00	\$1,140,000.00	\$40,000.00	3.64% INC STAFF	
200 EMP.INS./RET.EXP.	\$485,823.00	\$495,000.00	\$495,000.00	\$0.00	0.00%	
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	\$96,838.00	\$86,000.00	\$86,000.00	\$0.00	0.00%	
490 FOOD EXPENSE	\$961,443.00	\$925,000.00	\$975,000.00	\$50,000.00	5.41% 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	\$170,000.00	\$170,000.00	\$0.00	0.00%	
530 EQUIPMENT	\$261,099.00	\$100,000.00	\$100,000.00	\$0.00	0.00%	
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	\$93,000.00	\$93,000.00	\$0.00	0.00%	
495 MILK EXPENSE	\$8,324.00	\$9,500.00	\$9,500.00	\$0.00	0.00%	
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	\$350,000.00	\$40,000.00	12.90% INC FOOD COSTS	
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	\$175,000.00	\$175,000.00	\$0.00	0.00%	
TOTAL EXPENDITURES	\$4,100,234.00	\$3,981,930.00	\$4,114,085.00	\$132,155.00	3.32%	

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*SUBJECT TO CHANGE UPON COMPLETION OF THE 2016-17 SALARY NEGOTIATIONS

COMMUNITY SERVICE FUND

	2014-2015	2015-2016	2016-2017	INCREASE	%	
COMMUNITY SERVICE REVENUE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
332 YOUTH ENRICHMENT	\$227,908.00	\$211,984.00	\$230,000.00	\$18,036.00	8.51%	BUDGET PROJECTION
001 TAX LEVY	\$337,811.00	\$396,374.00	\$343,530.00	(\$52,844.00)	-13.33%	PER STATE FORMULA
001 SCHOOL AGE CARE LEVY	\$160,715.00	\$85,000.00	\$85,000.00	\$0.00	0.00%	
092 INVESTMENT EARNINGS	\$1,376.00	\$500.00	\$500.00	\$0.00	0.00%	
229 DISPARITY AID	\$3,469.00	\$3,475.00	\$3,475.00	\$0.00	0.00%	
227 ABATEMENT AID	\$356.00	\$1,102.00	\$1,102.00	\$0.00	0.00%	
234 STATE TAX CREDIT AID	\$1,057.00	\$2,068.00	\$2,068.00	\$0.00	0.00%	
050 COMMUNITY ED. FEES	\$90,332.00	\$110,000.00	\$110,000.00	\$0.00	0.00%	
050 RECREATION FEES	\$252,217.00	\$245,000.00	\$260,000.00	\$15,000.00	6.12%	BUDGET PROJECTION
050 MARCHING BAND REVENUE	\$29,185.00	\$34,884.00	\$37,000.00	\$2,116.00	6.07%	BUDGET PROJECTION
050 PLAYGROUND/AQUATIC FEES	\$68,998.00	\$57,500.00	\$58,500.00	\$1,000.00	1.74%	BUDGET PROJECTION
096 CONNECTING KIDS	\$214,845.00	\$214,800.00	\$224,125.00	\$9,325.00	4.34%	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	\$221,509.00	\$209,276.00	(\$12,233.00)	-5.52%	PER STATE FORMULA
050 EARLY CHILDHOOD FEES	\$180,232.00	\$235,000.00	\$121,000.00	(\$114,000.00)	-48.51%	BUDGET PROJECTION
300 EARLY CHILD. STATE AID	\$208,927.00	\$229,085.00	\$247,299.00	\$18,214.00	7.95%	PER STATE FORMULA
050 GED TESTING FEES	\$2,720.00	\$4,000.00	\$5,000.00	\$1,000.00	25.00%	NEW TEST SYSTEM
050 ADULT BASIC ED REVENUE	\$89,811.00	\$96,600.00	\$98,800.00	\$2,200.00	2.28%	BUDGET PROJECTION
300 ADULT BASIC ED REVENUE	\$691,909.00	\$687,318.00	\$687,318.00	\$0.00	0.00%	PER STATE FORMULA
400 ADULT BASIC FED REVENUE	\$103,801.00	\$83,695.00	\$83,695.00	\$0.00	0.00%	
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	\$6,000.00	\$4,000.00	200.00%	BUDGET PROJECTION
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	\$219,343.00	\$219,343.00	\$0.00	0.00%	
050 ADULT ADAPTIVE FEES	\$5,072.00	\$9,100.00	\$9,100.00	\$0.00	0.00%	
300 SCHOOL READINESS REV	\$213,482.00	\$277,231.00	\$344,052.00	\$66,821.00	24.10%	PER STATE FORMULA
001 HOME VISIT LEVY	\$5,483.00	\$5,266.00	\$5,235.00	(\$31.00)	-0.59%	PER STATE FORMULA
050 SCHOOL READINESS FEES	\$186,121.00	\$0.00	\$229,010.00	\$229,010.00	100.00%	BUDGET PROJECTION
369 GRANTS	\$129,377.00	\$193,975.00	\$193,975.00	\$0.00	0.00%	
236 DIPLOMA PROGRAM	\$37,143.00	\$37,000.00	\$37,000.00	\$0.00	0.00%	
050 ACES	\$1,787,427.00	\$2,280,000.00	\$2,280,000.00	\$0.00	0.00%	
412 RACE TO THE TOP GRANT	\$130,177.00	\$64,003.00	\$68,000.00	\$3,997.00	6.25%	PER GRANT AWARD
TOTAL COM. SERV. REVENUE	\$5,805,758.00	\$6,200,828.00	\$6,392,439.00	\$191,611.00	3.09%	

	2014-2015	2015-2016	2016-2017	INCREASE	%	
COMMUNITY SERVICE EXPEND.	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
505 GED TESTING	\$783.00	\$0.00	\$0.00	\$0.00	0.00%	
520 ADULT BASIC EDUCATION	\$699,753.00	\$674,628.00	\$667,321.00	(\$7,307.00)	-1.08%	BUDGET ALLOCATION
326 ADULT ADAPTIVE PROGRAM	\$58,760.00	\$61,178.00	\$55,578.00	(\$5,600.00)	-9.15%	BUDGET ALLOCATION
362 YOUTH DEVELOPMENT PLAN	\$234,834.00	\$265,996.00	\$282,796.00	\$16,800.00	6.32%	BUDGET ALLOCATION
520 GRANTS	\$330,902.00	\$360,449.00	\$364,717.00	\$4,268.00	1.18%	PER GRANT AWARD
323 DIPLOMA COMPLETION	\$88,869.00	\$84,839.00	\$90,277.00	\$5,438.00	6.41%	BUDGET ALLOCATION
412 RACE TO THE TOP GRANT	\$130,177.00	\$64,003.00	\$68,000.00	\$3,997.00	6.25%	PER GRANT AWARD

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 18
COMMUNITY SERVICE EXPEND.	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
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560 ADM. - COMMUN. SERVICE						
110 SALARY	\$253,002.00	\$213,321.00	\$235,144.00	\$21,823.00	10.23%	CONTRACT / STAFFING
200 EMP. FRINGE BEN.	\$157,696.00	\$168,725.00	\$182,954.00	\$14,229.00	8.43%	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	\$80,500.00	\$89,200.00	\$8,700.00	10.81%	BUDGET ALLOCATION
530 EQUIPMENT	\$5,232.00	\$8,000.00	\$16,000.00	\$8,000.00	100.00%	BUDGET ALLOCATION
899 OTHER EXPENSE	\$1,221.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
381 PROMOTIONS	\$21,099.00	\$40,000.00	\$40,000.00	\$0.00	0.00%	
561 ADULT ATHLETICS						
160 SALARY	\$134,775.00	\$137,500.00	\$140,200.00	\$2,700.00	1.96%	CONTRACT / STAFFING
200 EMP. FRINGE BEN.	\$38,956.00	\$46,637.00	\$41,494.00	(\$5,143.00)	-11.03%	BUDGET ALLOCATION
401 SUPPLIES	\$7,009.00	\$8,000.00	\$8,000.00	\$0.00	0.00%	
899 OTHER EXPENSE	\$25,162.00	\$26,700.00	\$26,700.00	\$0.00	0.00%	
530 EQUIPMENT	\$5,585.00	\$7,400.00	\$7,400.00	\$0.00	0.00%	
562 YOUTH ATHLETICS						
160 SALARY	\$39,599.00	\$37,047.00	\$41,300.00	\$4,253.00	11.48%	CONTRACT / STAFFING
401 SUPPLIES	\$1,411.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
899 OTHER EXPENSE	\$22,733.00	\$12,650.00	\$16,250.00	\$3,600.00	28.46%	BUDGET ALLOCATION
530 EQUIPMENT	\$1,568.00	\$500.00	\$600.00	\$100.00	20.00%	BUDGET ALLOCATION
564 AQUATIC						
160 SALARY	\$28,292.00	\$27,806.00	\$29,900.00	\$2,094.00	7.53%	CONTRACT / STAFFING
401 SUPPLIES	\$1,174.00	\$3,000.00	\$1,500.00	(\$1,500.00)	-50.00%	BUDGET ALLOCATION
899 OTHER EXPENSE	\$1,062.00	\$300.00	\$100.00	(\$200.00)	-66.67%	BUDGET ALLOCATION
567 PLAYGROUNDS						
160 SALARY	\$34,127.00	\$34,948.00	\$33,150.00	(\$1,798.00)	-5.14%	CONTRACT / STAFFING
401 SUPPLIES	\$1,540.00	\$4,000.00	\$2,500.00	(\$1,500.00)	-37.50%	BUDGET ALLOCATION
899 OTHER EXPENSE	\$5,527.00	\$5,600.00	\$5,300.00	(\$300.00)	-5.36%	BUDGET ALLOCATION
580 EARLY CHILDHOOD						
899 OTHER EXPENSE	\$524,430.00	\$519,569.00	\$547,319.00	\$27,750.00	5.34%	BUDGET ALLOCATION
590 SCHOOL READINESS						
899 OTHER EXPENSE	\$162,467.00	\$408,800.00	\$367,077.00	(\$41,723.00)	-10.21%	BUDGET ALLOCATION
590 ADULT GENERAL INTEREST						
160 SALARY	\$63,462.00	\$72,498.00	\$82,347.00	\$9,849.00	13.59%	BUDGET ALLOCATION
401 SUPPLIES	\$42,083.00	\$41,900.00	\$48,900.00	\$7,000.00	16.71%	BUDGET ALLOCATION
870 REFUNDS	\$17,325.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
415 COMMUNITY VOLUNTEER						
160 SALARY	\$0.00	\$46,957.00	\$64,835.00	\$17,878.00	38.07%	PGM RESTRUCTURE
899 OTHER EXPENSE	\$0.00	\$3,340.00	\$5,025.00	\$1,685.00	50.45%	PGM RESTRUCTURE
591 SUMMER BAND						
160 SALARY	\$21,940.00	\$19,877.00	\$19,977.00	\$100.00	0.50%	BUDGET ALLOCATION
530 EQUIPMENT	\$4,712.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
899 OTHER EXPENSE	\$24,347.00	\$23,700.00	\$26,500.00	\$2,800.00	11.81%	BUDGET ALLOCATION

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COMMUNITY SERVICE EXPEND.	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	
593 LINCOLN COM. CENTER						
160 SALARIES	\$67,268.00	\$60,765.00	\$59,747.00	(\$1,018.00)	-1.68%	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	\$34,000.00	(\$28,000.00)	-45.16%	BUDGET ALLOCATION
355 CHARGEBACKS	\$86,387.00	\$86,387.00	\$86,387.00	\$0.00	0.00%	
407 READY FOR KINDERGARTEN	\$115,899.00	\$0.00	\$0.00	\$0.00	0.00%	
412 CONNECTING KIDS	\$178,150.00	\$203,314.00	\$224,125.00	\$20,811.00	10.24%	EXPANDED PGM
571 ACES	\$1,486,400.00	\$1,531,147.00	\$1,609,101.00	\$77,954.00	5.09%	EXPANDED PGM
592 PRESCH. SCREENING						
899 OTHER EXPENSE	\$35,495.00	\$70,016.00	\$82,770.00	\$12,754.00	18.22%	BUDGET ALLOCATION
595 NON-PUBLIC TEXTS						
460 TEXTS	\$94,855.00	\$95,214.00	\$95,214.00	\$0.00	0.00%	
595 NON-PUB. GUIDANCE						
899 OTHER EXPENSE	\$76,381.00	\$76,963.00	\$76,963.00	\$0.00	0.00%	
595 NON-PUB. HEALTH SERV.						
899 OTHER EXPENSE	\$55,360.00	\$58,134.00	\$58,134.00	\$0.00	0.00%	
TOTAL COM. SERV. EXPEND.	\$5,538,544.00	\$5,806,768.00	\$5,987,262.00	\$180,494.00	3.11%	

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CAPITAL FUND

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 18
CAPTIAL EXP. FUND REVENUE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
211 OPERATING CAPITAL REV	\$1,100,132.00	\$1,094,657.00	\$1,131,659.00	\$37,002.00	3.38%	PER STATE FORMULA
001 HEALTH/SAFETY LEVY	\$379,338.00	\$756,125.00	\$607,669.00	(\$148,456.00)	-19.63%	PER STATE FORMULA
099 EAST BASEBALL FENCE REV	\$35,425.00	\$12,000.00	\$12,000.00	\$0.00	0.00%	
098 GRANTS	\$52,924.00	\$0.00	\$0.00	\$0.00	0.00%	
001 LEASED FAC. REVENUE	\$762,070.00	\$775,216.00	\$414,694.00	(\$360,522.00)	-46.51%	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	\$943,930.00	\$974,604.00	\$30,674.00	3.25%	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%	
001 LONG TERM FAC MAINT LEVY	\$0.00	\$0.00	\$1,480,960.00	\$1,480,960.00	100.00%	NEW STATE FORMULA
317 LONG TERM FAC MAINT AID	\$0.00	\$0.00	\$353,083.00	\$353,083.00	100.00%	NEW STATE FORMULA
386 DEFERRED MAINTENACE LEVY	\$544,212.00	\$550,502.00	\$0.00	(\$550,502.00)	-100.00%	PER STATE FORMULA

TOTAL CAP. EXP. REVENUE	\$4,270,443.00	\$4,637,430.00	\$5,479,669.00	\$842,239.00	18.16%
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	2014-2015	2015-2016	2016-2017	INCREASE	%
CAPITAL EXPENDITURES	ACTUAL	BUDGET	BUDGET	(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	\$18,500.00	\$18,500.00	\$0.00	0.00%
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	\$39,500.00	\$39,500.00	\$0.00	0.00%
203 ELE. EQUIPMENT	\$51,614.00	\$70,865.00	\$65,908.00	(\$4,957.00)	-6.99% PER FACILITY PLAN
203 BRIDGES EQUIPMENT	\$26,739.00	\$35,170.00	\$35,170.00	\$0.00	0.00%
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	\$147,285.00	\$142,328.00	(\$4,957.00)	-3.37%
210 CENTRAL SCH EQUIP.	\$4,219.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
211 SEC INSTR. EQUIP.	\$74,066.00	\$74,135.00	\$79,082.00	\$4,957.00	6.68% PER FACILITY PLAN
240 SEC PHY ED EQUIP	\$1,075.00	\$5,250.00	\$5,250.00	\$0.00	0.00%
258 BAND EQUIP.	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
258 ORCHESTRA EQUIP.	\$7,052.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
261 PHOTOGRAPHY EQUIP.	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
370 SEC. COPY MACHINES	\$34,036.00	\$41,000.00	\$41,000.00	\$0.00	0.00%
	=====	=====	=====	=====	=====
TOTAL SEC ED EQUIP.	\$135,448.00	\$150,385.00	\$155,342.00	\$4,957.00	3.30%

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 19
CAPTIAL EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
294 BOYS ATHLETIC EQUIP.	\$17,505.00	\$26,000.00	\$26,000.00	\$0.00	0.00%	
292 ACTIVITY FEE AFFINETY	\$4,720.00	\$0.00	\$0.00	\$0.00	0.00%	
296 GIRLS ATHLETIC EQUIP.	\$15,551.00	\$22,000.00	\$22,000.00	\$0.00	0.00%	
	=====	=====	=====	=====	=====	
TOTAL ATHLETIC EQUIP.	\$37,776.00	\$48,000.00	\$48,000.00	\$0.00	0.00%	
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	\$1,034,529.00	\$1,007,810.00	(\$26,719.00)	-2.58%	PER TECH PLAN
623 CODE 77	\$168,823.00	\$196,335.00	\$163,350.00	(\$32,985.00)	-16.80%	PER TECH PLAN
624 SMART CLASSROOM	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
625 VOIP EQUIPMENT	\$93,876.00	\$0.00	\$0.00	\$0.00	0.00%	
720 HEALTH SERV. EQUIP.	\$2,014.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
760 TRANSPORATION SOFTWARE	\$8,034.00	\$7,500.00	\$7,500.00	\$0.00	0.00%	
	=====	=====	=====	=====	=====	
TOTAL INSTR SUPPORT EQUIP.	\$1,572,332.00	\$1,248,364.00	\$1,188,660.00	(\$59,704.00)	-4.78%	
385 DEFERRED MAINTENANCE IMP	\$647,510.00	\$660,000.00	\$0.00	(\$660,000.00)	-100.00%	NEW LTFM FUNDING
865 LONG TERM FAC MAINTENANCE	\$0.00	\$0.00	\$1,810,325.00	\$1,810,325.00	100.00%	NEW LTFM FUNDING
823 LEASED FACILITIES	\$945,437.00	\$941,500.00	\$941,500.00	\$0.00	0.00%	
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	\$0.00	\$0.00	\$0.00	0.00%	
850 BUILDING REMODELING	\$204,381.00	\$90,000.00	\$90,000.00	\$0.00	0.00%	
850 ARCHITECTS FEES	\$19,630.00	\$25,000.00	\$25,000.00	\$0.00	0.00%	
850 TEXTBOOKS	\$0.00	\$645,000.00	\$645,000.00	\$0.00	0.00%	
860 HEALTH/SAFETY IMPR.	\$716,534.00	\$650,000.00	\$0.00	(\$650,000.00)	-100.00%	NEW LTFM FUNDING
850 HANDI/CAPPED ACCESSIBILITY	\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%	NEW LTFM FUNDING
850 JEFFERSON FEMA PROJECT	\$52,924.00	\$0.00	\$0.00	\$0.00	0.00%	
850 SITE ASSESSMENTS	\$107,552.00	\$93,000.00	\$0.00	(\$93,000.00)	-100.00%	RESURFACING PROJECTS
850 EAST BASEBALL FIELD	\$68,480.00	\$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	\$3,008,015.00	\$3,268,000.00	\$3,660,325.00	\$392,325.00	12.01%	
TOTAL CAPITAL EXPENDITURES	\$4,933,532.00	\$4,904,534.00	\$5,237,155.00	\$332,621.00	6.78%	
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DEBT SERVICE FUND

	2014-2015	2015-2016	2016-2017	INCREASE	%	
DEBT SERVICE REVENUE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
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001 TAX LEVY	\$6,915,519.00	\$7,120,854.00	\$8,482,700.00	\$1,361,846.00	19.12%	PER DEBT SCHEDULE
092 INVEST EARNINGS	\$14,673.00	\$10,000.00	\$1,500.00	(\$8,500.00)	-85.00%	BOND REFUNDING
234 HOMESTEAD/AG	\$8,514.00	\$17,522.00	\$17,522.00	\$0.00	0.00%	
229 DISPARITY AID	\$27,932.00	\$29,446.00	\$29,446.00	\$0.00	0.00%	
631 SALE OF BONDS	\$3,685,746.00	\$16,265,460.00	\$0.00	(\$16,265,460.00)	-100.00%	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	\$10,654,384.00	\$23,443,282.00	\$8,531,168.00	(\$14,912,114.00)	-63.61%	

	2014-2015	2015-2016	2016-2017	INCREASE	%	
DEBT SERVICE EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
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710 PAYMENT ON BONDS	\$5,945,000.00	\$5,950,000.00	\$4,455,000.00	(\$1,495,000.00)	-25.13%	PER DEBT SCHEDULE
720 INTEREST ON BONDS	\$4,216,484.00	\$3,982,484.00	\$3,676,446.00	(\$306,038.00)	-7.68%	PER DEBT SCHEDULE
910 FUND TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
920 BOND REFUNDING	\$0.00	\$3,600,000.00	\$0.00	(\$3,600,000.00)	0.00%	BOND REFUNDING
790 OTHER DEBT EXPENSE	\$24,622.00	\$245,000.00	\$12,000.00	(\$233,000.00)	-95.10%	BOND REFUNDING
	=====	=====	=====	=====	=====	
TOTAL DEBT EXPENDITURES	\$10,166,106.00	\$13,777,484.00	\$8,143,446.00	(\$5,634,038.00)	-40.89%	
	=====	=====	=====	=====	=====	

OPEB FUND

	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 21
OPEB TRUST REVENUE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
092 INVEST EARNINGS	\$389,183.00	\$0.00	\$500,000.00	\$500,000.00	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	\$0.00	\$500,000.00	\$500,000.00	100.00%	
OPEB TRUST EXPENDITURE	2014-2015	2015-2016	2016-2017	INCREASE	%	
	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
220 PAYMENTS FOR OPEB	\$863,091.00	\$888,681.00	\$864,188.00	(\$24,493.00)	-2.76%	PER ACTUARY REPORT
305 CONTRACTED SERVICES	\$62,259.00	\$64,000.00	\$64,000.00	\$0.00	0.00%	
	=====	=====	=====	=====	=====	
TOTAL OPEB TRUST EXPENDITURE	\$925,350.00	\$952,681.00	\$928,188.00	(\$24,493.00)	-2.57%	

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	2014-2015	2015-2016	2016-2017	INCREASE	%	PAGE 22
OPEB DEBT SERVICE REVENUE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
001 TAX LEVY	\$1,786,356.00	\$983,149.00	\$965,939.00	(\$17,210.00)	-1.75%	PER DEBT SCHEDULE
092 INVEST EARNINGS	\$825.00	\$100.00	\$100.00	\$0.00	0.00%	
234 HOMESTEAD/AG	\$2,194.00	\$2,232.00	\$2,232.00	\$0.00	0.00%	
229 DISPARITY AID	\$7,195.00	\$4,066.00	\$4,066.00	\$0.00	0.00%	
258 OTHER STATE CREDITS	\$0.00	\$187.00	\$187.00	\$0.00	0.00%	
	=====	=====	=====	=====	=====	
TOTAL OPEB DEBT SERV REVENUE	\$1,796,570.00	\$989,734.00	\$972,524.00	(\$17,210.00)	-1.74%	

	2014-2015	2015-2016	2016-2017	INCREASE	%	
OPEB DEBT SERVICE EXPENDITURE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
710 PAYMENT ON BONDS	\$1,370,000.00	\$680,000.00	\$710,000.00	\$30,000.00	4.41%	PER DEBT SCHEDULE
720 INTEREST ON BONDS	\$389,210.00	\$339,205.00	\$312,685.00	(\$26,520.00)	-7.82%	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	\$1,020,005.00	\$1,023,485.00	\$3,480.00	0.34%	

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ARENA FUND

ALL SEASONS ARENA FUND

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	2014-2015	2015-2016	2016-2017	INCREASE	%	
ALL SEASONS ARENA REVENUE	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
651 ICE RENTAL	\$537,525.00	\$530,000.00	\$530,000.00	\$0.00	0.00%	
652 PUBLIC SKATING	\$29,095.00	\$26,000.00	\$30,000.00	\$4,000.00	15.38%	INC AVAILABILITY
653 LESSONS	\$12,877.00	\$18,000.00	\$20,000.00	\$2,000.00	11.11%	INC AVAILABILITY
655 MEMBERSHIPS	\$4,875.00	\$6,000.00	\$6,000.00	\$0.00	0.00%	
656 SKATE RENTAL	\$7,208.00	\$8,000.00	\$8,000.00	\$0.00	0.00%	
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	\$717,000.00	\$723,000.00	\$6,000.00	0.84%	
ARENA EXPENDITURES	2014-2015	2015-2016	2016-2017	INCREASE	%	
	ACTUAL	BUDGET	BUDGET	(DECREASE)	CHANGE	
160 SALARIES	\$179,176.00	\$215,000.00	\$220,000.00	\$5,000.00	2.33%	CONTRACT/STAFFING
200 FRINGE BENEFITS	\$51,088.00	\$70,700.00	\$75,200.00	\$4,500.00	6.36%	CONTRACT/STAFFING
330 UTILITIES	\$211,635.00	\$240,000.00	\$240,000.00	\$0.00	0.00%	
340 PROP. & LIABILITY INS.	\$14,340.00	\$17,000.00	\$17,000.00	\$0.00	0.00%	
350 REPAIRS/MAINTENANCE	\$92,092.00	\$85,000.00	\$85,000.00	\$0.00	0.00%	
366 TRAVEL	\$60.00	\$1,500.00	\$2,000.00	\$500.00	33.33%	INCREASE TRAVEL
401 OFFICE SUPPLIES	\$2,690.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
450 RESALE EXPENSE	\$23,616.00	\$34,000.00	\$30,000.00	(\$4,000.00)	-11.76%	REDUCED SALES EXP
305 CONSULTANT	\$762.00	\$0.00	\$0.00	\$0.00	0.00%	
820 DUES & SUBSCRIPTIONS	\$770.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
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	\$716,200.00	\$722,200.00	\$6,000.00	0.84%	
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CONSTRUCTION FUND

BUILDING CONSTRUCTION FUND

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CONSTRUCTION FUND REVENUE	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	
092 INVESTMENT EARNINGS	\$452,820.00	\$300,000.00	\$25,000.00	(\$275,000.00)	-91.67%	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	\$300,000.00	\$25,000.00	(\$275,000.00)	-91.67%	
CONSTRUCTION FD EXPENDITURE	2013-2014 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	INCREASE (DECREASE)	% CHANGE	
850 MISC PROJECTS /LEGAL FEES	\$49,591.00	\$70,000.00	\$20,000.00	(\$50,000.00)	-71.43%	PROJECT PROGRESS
851 WEST CAFETERIA PROF FEES	\$14,354.00	\$0.00	\$0.00	\$0.00	0.00%	
851 WEST CAFETERIA CONST	\$1,053,108.00	\$0.00	\$0.00	\$0.00	0.00%	
852 DMMS ADDITION PROF FEES	\$171,063.00	\$26,000.00	\$0.00	(\$26,000.00)	-100.00%	PROJECT PROGRESS
852 DMMS ADDITION CONST	\$3,971,949.00	\$1,400,000.00	\$0.00	(\$1,400,000.00)	-100.00%	PROJECT PROGRESS
852 DMMS FURNITURE & FIXTURES	\$58,379.00	\$275,000.00	\$50,000.00	(\$225,000.00)	0.00%	PROJECT PROGRESS
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	\$750,000.00	\$100,000.00	(\$650,000.00)	-86.67%	PROJECT PROGRESS
853 PRAIRIE WINDS CONST	\$2,951,343.00	\$27,000,000.00	\$6,000,000.00	(\$21,000,000.00)	-77.78%	PROJECT PROGRESS
853 PWMS FURNITURE & FIXTURES	\$0.00	\$1,000,000.00	\$1,200,000.00	\$200,000.00	0.00%	PROJECT PROGRESS
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	\$40,000.00	\$0.00	(\$40,000.00)	-100.00%	PROJECT PROGRESS
854 GARFIELD REMODEL CONST	\$124,260.00	\$1,350,000.00	\$0.00	(\$1,350,000.00)	-100.00%	PROJECT PROGRESS
855 EAST HIGH REMODEL PROF FEE	\$35,700.00	\$500,000.00	\$600,000.00	\$100,000.00	20.00%	PROJECT PROGRESS
855 EAST HIGH REMODEL CONST	\$0.00	\$500,000.00	\$6,000,000.00	\$7,500,000.00	100.00%	PROJECT PROGRESS
510 LAND ACQUISITION	\$3,021,233.00	\$2,000,000.00	\$100,000.00	(\$1,900,000.00)	-95.00%	PROJECT PROGRESS
522 NEW ELEMENTARY SCH PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
	=====	=====	=====	=====	=====	
TOTAL CONSTRUCTION EXPEND	\$13,519,879.00	\$35,051,000.00	\$16,210,000.00	(\$18,841,000.00)	-53.75%	

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial matters. The text outlines various methods for organizing and storing data, including digital databases and physical filing systems. It also mentions the need for regular audits and reviews to ensure the integrity of the information.

2. The second section focuses on the role of communication in achieving organizational goals. It highlights the importance of clear and concise communication, both internally and externally. The text provides guidelines for effective communication, such as using appropriate language, listening actively, and providing feedback. It also discusses the benefits of open communication and how it can foster a collaborative work environment.

3. The third part of the document addresses the challenges of managing resources efficiently. It discusses the importance of budgeting and financial planning, as well as the need to allocate resources wisely. The text provides strategies for identifying and reducing costs, as well as for maximizing the use of available resources. It also mentions the importance of monitoring and evaluating resource usage to ensure that the organization is operating within its means.

4. The final section discusses the importance of innovation and continuous improvement. It emphasizes that organizations must be willing to embrace change and to seek out new ideas and solutions. The text provides guidelines for fostering a culture of innovation, such as encouraging creativity, providing training and development opportunities, and rewarding innovative ideas. It also mentions the importance of staying up-to-date with the latest trends and technologies in the industry.