

PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT

2014-2015 ANNUAL BUDGET



BUDGET HEARING

June 9, 2014

5:30 p.m.

BUDGET REVISED

October 27, 2014

PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT

2014-2015 BUDGET

| | |
|---------------------------------|------------------|
| PUBLICATION DATE | May 29, 2014 |
| WISC. S.S. 65.90 PUBLIC HEARING | JUNE 9, 2014 |
| BUDGET APPROVAL | JUNE 9, 2014 |
| TAX LEVY APPROVAL | OCTOBER 27, 2014 |
| BUDGET REVISION/FINALIZATION | OCTOBER 27, 2014 |

TABLE OF CONTENTS

| | | |
|------------|-------|--|
| PAGE | 1-2 | PUBLIC NOTICE |
| PAGE | 3 | 2014-15 REVENUE LIMIT |
| PAGE | 4 | 2014-15 BUDGET ANALYSIS |
| PAGE | 5 | GENERAL FUND (FUND 10) REVENUE |
| PAGE | 6-8 | GENERAL FUND (FUND 10) EXPENDITURES |
| PAGE | 9 | NON-REFERENDUM DEBT SERVICE FUND (FUND 38) REVENUE/EXPENDITURES |
| PAGE | 10 | REFERENDUM DEBT SERVICE FUND (FUND 39) REVENUE/EXPENDITURES CASH NEEDS WORKSHEET/TOTAL DEBT OBLIGATION |
| PAGE | 11 | FOOD SERVICE FUND (FUND 50) REVENUE/EXPENDITURES |
| PAGE | 12 | COMMUNITY SERVICE FUND (FUND 80) REVENUE/EXPENDITURES |
| PAGE | 13-18 | COMBINED BALANCE SHEET AND FUND SUMMARY BY FUNCTION |
| PAGE | 19 | TAX LEVY DISTRIBUTION AND STATISTICS |
| Addendum 1 | | REVENUE LIMIT EXEMPTION ENERGY MANAGEMENT SAVINGS |
| Addendum 2 | | YEAR ONE SAVINGS SUMMARY – REVENUE LIMIT EXEMPTION ENERGY MANAGEMENT SAVINGS |
| Addendum 3 | | Fund 80 – COMMUNITY SERVICE BUDGET SUMMARY |

PUBLIC NOTICE:**TO THE ELECTORS OF THE PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT**

NOTICE OF THE REVISED 2014-15 BUDGET AS REQUIRED BY SECTION 65.90 WISC. STATS. ALL ACCOUNTS ARE USED IN THE MANNER PRESCRIBED BY THE WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION WHICH IS A MODIFIED ACCRUAL BASIS OF ACCOUNTING.

KELLY O'CONNELL-PERKET, CLERK

DATED THIS October 27, 2014

| FUND 10- GENERAL FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|------------------------|------------------------|------------------------|
| BEGINNING FUND BALANCE | \$5,171,632.80 | \$6,102,455.43 | \$6,265,763.62 |
| RESIDUAL EQUITY TRANSFER IN (OUT) | \$930,822.63 | \$163,308.19 | (\$82,937.63) |
| ENDING FUND BALANCE | \$6,102,455.43 | \$6,265,763.62 | \$6,182,825.99 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| OPERATING TRANSFER-IN (SOURCE 100) | \$200.00 | \$1,169.47 | \$200.00 |
| LOCAL SOURCES (SOURCE 200) | \$14,137,340.01 | \$14,127,079.44 | \$13,754,315.00 |
| INTERDISTRICT SOURCES (SOURCE 300+400) | \$801,658.17 | \$805,762.44 | \$889,090.00 |
| INTERMEDIATE SOURCES (SOURCE 500) | \$13,020.18 | \$12,293.32 | \$16,000.00 |
| STATE SOURCES (SOURCE 600) | \$13,124,987.50 | \$13,302,304.00 | \$14,091,410.00 |
| FEDERAL SOURCES (SOURCE 700) | \$918,708.69 | \$405,507.81 | \$285,814.00 |
| OTHER SOURCES (SOURCE 800+900) | \$358,424.50 | \$497,384.76 | \$81,125.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$29,354,339.05 | \$29,151,501.24 | \$29,117,954.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| INSTRUCTION (FUNCTION 100 000) | \$14,878,430.90 | \$15,144,908.76 | \$14,944,449.17 |
| SUPPORT SERVICES (FUNCTION 200 000) | \$10,009,292.90 | \$9,877,504.11 | \$10,182,254.82 |
| NON-PROGRAM TRANSACTIONS (FUNCTION 400 000) | \$3,535,792.62 | \$3,965,780.18 | \$4,074,187.64 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$28,423,516.42 | \$28,988,193.05 | \$29,200,891.63 |

| FUND 21 - SPECIAL REVENUE TRUST FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$191,158.46 | \$200,298.42 | \$237,892.80 |
| ENDING FUND BALANCE | \$200,298.42 | \$237,892.80 | \$237,892.80 |
| REVENUES & OTHER FINANCING SOURCES | \$268,251.99 | \$226,733.44 | \$260,000.00 |
| EXPENDITURES & OTHER FINANCING USES | \$259,112.03 | \$189,139.06 | \$260,000.00 |

| FUND 27 - SPECIAL EDUCATION FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE | \$0.00 | \$0.00 | \$0.00 |
| REVENUES & OTHER FINANCING SOURCES | \$4,356,702.29 | \$4,470,786.64 | \$4,664,144.64 |
| EXPENDITURES & OTHER FINANCING USES | \$4,356,702.29 | \$4,470,786.64 | \$4,664,144.64 |

| FUND 38 - NON-REFERENDUM DEBT SERVICE FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|---|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$0.05 | \$19,630.32 | \$17,819.70 |
| RESIDUAL EQUITY TRANSFER IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE | \$19,630.32 | \$17,819.70 | \$15,907.20 |
| REVENUES & OTHER FINANCING SOURCES | \$2,317,465.63 | \$431,829.38 | \$432,700.00 |
| EXPENDITURES & OTHER FINANCING USES | \$2,297,835.36 | \$433,640.00 | \$434,612.50 |

| FUND 39 - REFERENDUM DEBT SERVICE FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$169.25 | \$169.37 | \$0.00 |
| RESIDUAL EQUITY TRANSFER IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE | \$169.37 | \$0.00 | \$0.00 |
| REVENUES & OTHER FINANCING SOURCES | \$0.12 | \$0.10 | \$0.00 |
| EXPENDITURES & OTHER FINANCING USES | \$0.00 | \$169.47 | \$0.00 |

| FUND 42 - ENERGY SAVINGS CAPITAL PROJECTS | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$0.00 | \$1,186,658.86 | \$0.00 |
| RESIDUAL EQUITY TRANSFER (OUT) | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE | \$1,186,658.86 | \$0.00 | \$0.00 |
| REVENUES & OTHER FINANCING SOURCES | \$1,802,051.66 | \$949.80 | \$0.00 |
| EXPENDITURES & OTHER FINANCING USES | \$615,392.80 | \$1,187,608.66 | \$0.00 |

| FUND 50 - FOOD SERVICE FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$74,169.49 | \$94,996.65 | \$142,324.76 |
| RESIDUAL EQUITY TRANSFER (OUT) | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE | \$94,996.65 | \$142,324.76 | \$142,324.76 |
| REVENUES & OTHER FINANCING SOURCES | \$924,520.60 | \$939,047.13 | \$876,259.00 |
| EXPENDITURES & OTHER FINANCING USES | \$903,693.44 | \$891,719.02 | \$876,259.00 |

| FUND 80 - COMMUNITY SERVICE FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|---|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$42,653.44 | \$28,221.89 | \$28,551.96 |
| RESIDUAL EQUITY TRANSFER IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE | \$28,221.89 | \$28,551.96 | \$28,551.96 |
| REVENUES & OTHER FINANCING SOURCES | \$303,097.78 | \$303,006.57 | \$300,169.00 |
| EXPENDITURES & OTHER FINANCING USES | \$317,529.33 | \$302,676.50 | \$300,169.00 |

| FUND 99-PACKAGE/COOPERATIVE PROGRAM | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$0.00 | \$46,004.59 | \$0.00 |
| ENDING FUND BALANCE | \$46,004.59 | \$0.00 | \$0.00 |
| REVENUES & OTHER FINANCING SOURCES | \$76,690.15 | (\$11,426.56) | \$34,700.00 |
| EXPENDITURES & OTHER FINANCING USES | \$30,685.56 | \$34,578.03 | \$34,700.00 |

TOTAL EXPENDITURES & OTHER FINANCING USES

| ALL FUNDS | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| GROSS TOTAL EXPENDITURES--ALL FUNDS | \$38,459,529.64 | \$36,205,350.30 | \$35,770,776.77 |
| LESS: INTERFUND TRANSFERS (SOURCE 100) and PAYMENTS (OBJECT 800)--ALL FUNDS | \$4,659,472.32 | \$2,996,844.78 | \$3,247,082.64 |
| NET TOTAL EXPENDITURES--ALL FUNDS | \$33,800,057.32 | \$33,208,505.52 | \$32,523,694.13 |
| PERCENTAGE INCREASE- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR | 5.47% | -1.75% | -2.06% |

PROPOSED PROPERTY TAX LEVY

| FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2013-14 |
|---|-----------------------|-----------------------|-----------------------|
| GENERAL FUND | \$13,772,652.00 | \$13,708,126.00 | \$13,326,815.00 |
| TAX CHARGE BACKS | \$2,027.00 | \$2,146.00 | \$0.00 |
| DEBT SERVICE FUND | \$0.00 | \$0.00 | \$0.00 |
| ENERGY SAVINGS CAPITAL IMPROVEMENTS | \$197,532.00 | \$191,499.00 | \$171,100.00 |
| COMMUNITY SERVICES FUND | \$252,411.00 | \$252,411.00 | \$252,411.00 |
| TOTAL SCHOOL LEVY | \$14,224,622.00 | \$14,154,182.00 | \$13,750,326.00 |
| PERCENTAGE INCREASE/-DECREASE: TOTAL LEVY FROM PREVIOUS YEAR | 0.35% | -0.50% | -2.85% |

DISTRICT: Port Washington-Saukville

DATA AS OF 10/15/2014 1:30 PM

| | | |
|--|----------|-------------------|
| Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 13-14 Revenue Limit | | |
| 2013-14 General Aid Certification (13-14 Line 12A, src 621) | + | 12,896,653 |
| 2013-14 Computer Aid Received (13-14 Line 17, Src 691) | + | 61,578 |
| 2013-14 Hi Pov Aid (13-14 Line 12B, src 628) | + | 0 |
| 2013-14 Fnd 10 Levy Cert (13-14 Line 18, Src 211) | + | 13,708,126 |
| 2013-14 Fnd 38 Levy Cert (13-14 Line 14B, Src 210) | + | 191,499 |
| 2013-14 Fnd 41 Levy Cert (13-14 Line 14C, Src 210) | + | 0 |
| 2013-14 Aid Penalty for Over Levy (13-14 FINAL Rev Limit Worksheet) | - | 0 |
| 2013-14 Penalty for Unspent Energy Exemption | - | 1,857 |
| 2013-14 Total Levy for All Levied Non-Recurring Exemptions* | - | 283,106 |
| Line 1 NET 2013-14 Base Revenue | = | 26,572,893 |

*For 2013-14 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Uncounted Open-Enroll. Pupils)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg: $(11+.4ss)+(12+.4ss)+(13+.4ss) / 3 =$ **2,661**

| | 2011 | 2012 | 2013 |
|--------------|-------|-------|-------|
| Summer fte: | 130 | 130 | 131 |
| % (40,40,40) | 52 | 52 | 52 |
| Sept fte: | 2,625 | 2,596 | 2,607 |
| Total fte | 2,677 | 2,648 | 2,659 |

Line 6: Curr Avg: $(12+.4ss)+(13+.4ss)+(14+.4ss) / 3 =$ **2,639**

| | 2012 | 2013 | 2014 |
|--------------|-------|-------|-------|
| Summer fte: | 130 | 131 | 121 |
| % (40,40,40) | 52 | 52 | 48 |
| Sept fte: | 2,596 | 2,607 | 2,563 |
| Total fte | 2,648 | 2,659 | 2,611 |

Line 10B: Declining Enrollment Exemption =
Average FTE Loss (Line 2 - Line 6, if > 0)

X (Line 5, Maximum 2014-2015 Revenue per Memb) =
Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers =
Line 17 = A X (Line 16 / C) (to 8 decimals)

| | | |
|---|----------|---|
| 2014 Property Values (October 1, 2014 Values from DOR) | | |
| A. 2014 Exempt Computer Property Valuation | Required | + |
| B. 2014 TIF-Out Tax Apportionment Equalized Valuation | | + |
| C. 2014 TIF-Out Value plus Exempt Computers (A + B) | | = |
| <i>Computer aid replaces a portion of proposed Fund 10 Levy</i> | | |

2014-2015 Revenue Limit Worksheet

| | | |
|--|---------------------------|--------------------|
| 1. 2013-14 Base Revenue (Funds 10, 38, 41) | (from left) | 26,572,893 |
| 2. Base Sept Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3) | (from left) | 2,661 |
| 3. 2013-14 Base Revenue Per Member (Ln 1 / Ln2) | (with cents) | 9,986.06 |
| 4. 2014-15 Per Member Change (A+B) | | 75.00 |
| A. Allowed Per Pupil Change (+\$0.00/Member) | | 75.00 |
| B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0 | | 0 |
| C. Low Rev Dist in CCDEB (Enter DPI Adjustment) | | 0.00 |
| 5. 2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4) | | 10,061.06 |
| 6. Current Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3) | (from left) | 2,639 |
| 7. 2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B) | (rounded) | 26,572,893 |
| A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6) | | 26,551,137 |
| B. Hold Harm Non-Recurr Exemption | | 21,756 |
| 8. Total Recurring Exemptions (A+B+C+D+E) | (rounded) | 63,496 |
| A. Prior Year Carryover | | 0 |
| B. Transfer of Service (if negative, include sign) | | 63,496 |
| C. Transfer of Territory (if negative, include sign) | | 0 |
| D. Federal Impact Aid Loss (2012-13 to 2013-14) | | 0 |
| E. Recurring Referenda to Exceed (If 2014-15 is first year) | | 0 |
| 9. 2014-15 Limit with Recurring Exemptions (Ln 7 + Ln 8) | <<Enter if not pre-filled | 26,636,389 |
| 10. Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E) | | 411,686 |
| A. Non-Recurring Referenda to Exceed 2014-15 Limit | <<Enter if not pre-filled | 0 |
| B. Declining Enrollment Exemption for 2014-15 (from left) | | 221,343 |
| C. Energy Efficiency Exemption for 2014-15 | <<Enter if not pre-filled | 173,013 |
| D. Adjustment for Refunded or Rescinded Taxes for 2014-15 | | 0 |
| E. Prior Year Open Enrollment (uncounted pupils) | | 17,330 |
| 11. 2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10) | | 27,048,075 |
| 12. Total Aid to be Used in Computation (12A + 12B) | | 13,493,562 |
| A. 2014-15 October 15 Certification of General Aid | | 13,493,562 |
| B. State Aid to High Poverty Districts (not all dists) | | 0 |
| REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE LEVY. | | |
| 13. Allowable Limited Revenue: (Line 11 - Line 12) | | 13,554,513 |
| (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.) | | |
| 14. Total Limited Revenue To Be Used (A+B+C) | Not > line 13 | 13,554,513 |
| Entries Required Below: Amnts Needed by Purpose and Fund: | | |
| A. Gen Operations: Fnd 10 including Src 211 & Src 691 | 13,383,413 | (Proposed Fund 10) |
| B. Non-Referendum Debt (inside limit) Fnd 38 Src 210 | 171,100 | (to Budget Rpt) |
| C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210 | | (to Budget Rpt) |
| 15. Total Revenue from Other Levies | (A+B+C+D): | 252,411 |
| A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210) | | Entry Required |
| B. Community Services (Fnd 80 Src 210) | 252,411 | (to Budget Rpt) |
| C. Prior Year Levy Chargeback (Src 212) | | (to Budget Rpt) |
| D. Other Levy Revenue - Milwaukee & Kenosha Only | | (to Budget Rpt) |
| 16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15) | 13,497,915 | 13,806,924 |
| 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered | (to Budget Rpt) | 56,598 |
| 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget | | 13,326,815 |
| <i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board.</i> | | |
| 19. Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18) | | 13,750,326 |
| <i>Line 19 is the total levy to be apportioned in the PI-401.</i> | | Levy Rate = |
| 20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A) | | 0.00921990 |
| | | 171,100 |

CELL COLOR KEY: Auto-Calc DPI Data District Enters

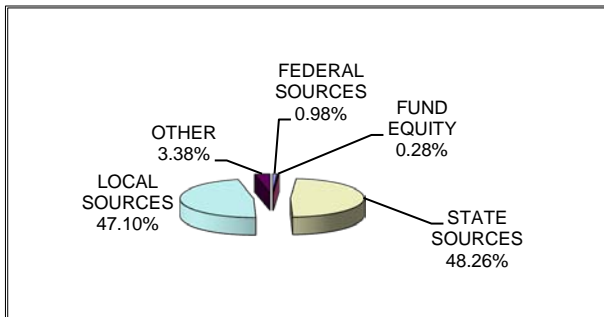
Districts are responsible for the integrity of the revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

THE 2014-15 BUDGET ANALYSIS

The school district's budget for the General Fund, Debt Service Fund and the Community Service Fund is \$29,935,673.13. Of the twelve funds used by the district for accounting purposes, only the three funds listed require the direct use of property tax dollars

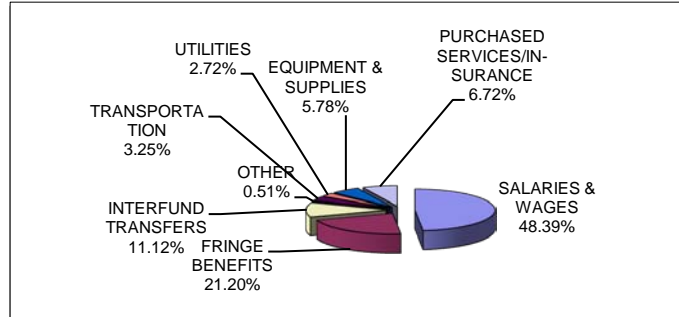
The budget predicts a tax levy of \$13,750,326.00 and an equalized mill rate per thousand of \$9.22. This is a mill rate decrease for 2014-15 of 6.63%. It is expected that a home valued at \$175,000 will have a school tax decrease of \$114.64, if the value of the home is held constant. Property values are determined by the Wisconsin Department of Revenue and the percent increase will vary between municipalities within the district. For the Budget Hearing, property values remained constant. The 2014-15 tax levy decrease by \$403,856 that constitutes a 2.85% decrease compared to 2013-14.

District Revenues



| | |
|----------------------|------------------------|
| FEDERAL SOURCES | \$285,814.00 |
| FUND EQUITY | \$82,937.63 |
| STATE SOURCES | \$14,091,410.00 |
| LOCAL SOURCES | \$13,754,315.00 |
| OTHER | \$986,415.00 |
| TOTAL REVENUE | \$29,200,891.63 |

District Expenditures



| | |
|-------------------------------------|------------------------|
| SALARIES & WAGES | \$14,128,968.61 |
| FRINGE BENEFITS | \$6,190,869.11 |
| INTERFUND TRANSFERS | \$3,247,082.64 |
| OTHER | \$148,166.60 |
| TRANSPORTATION | \$949,757.00 |
| UTILITIES | \$794,670.00 |
| EQUIPMENT & SUPPLIES | \$1,686,541.67 |
| PURCHASED SERVICES/INSURANCE | \$2,054,836.00 |
| TOTAL EXPENDITURES | \$29,200,891.63 |

2014-15 GENERAL FUND: REVENUE

| FUND 10 SOURCE | DESCRIPTION | 2011-12 <u>ACTUAL</u> | 2012-13 <u>ACTUAL</u> | 2013-14 <u>ACTUAL</u> | 2014-15 <u>BUDGET</u> |
|--------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 139 | TRANSFER FROM REF APPR DEBT | \$0.00 | \$0.00 | \$169.47 | \$0.00 |
| 199 | OPERATING TRANSFERS IN | \$621.84 | \$200.00 | \$1,000.00 | \$200.00 |
| 211 | CURRENT PROP. TAX | \$13,463,758.00 | \$13,772,652.00 | \$13,708,126.00 | \$13,326,815.00 |
| * | TRANSFER FROM EQUITY | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 212 | TAX CHARGEBACKS | \$1,217.00 | \$2,027.00 | \$2,146.00 | \$0.00 |
| 213 | MOBILE HOME TAX | \$938.41 | \$997.93 | \$999.42 | \$1,000.00 |
| 219 | OTHER TAXES/TIF FUNDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 244 | SERVICES TO LOCAL GOVMT | \$0.00 | \$0.00 | \$13,125.00 | \$0.00 |
| 248 | TRANSPORTATION FEE | \$61,112.61 | \$52,769.24 | \$46,123.73 | \$55,000.00 |
| 249 | OTHER PAY. FOR SERV. | \$0.00 | \$240.00 | \$0.00 | \$0.00 |
| 262 | RESALE OF MATERIALS | \$26,081.52 | \$21,619.49 | \$19,792.58 | \$38,000.00 |
| 263 | RESALE OF MATERIALS (VOC ED) | \$345.00 | \$0.00 | \$0.00 | \$0.00 |
| 264 | NON-CAP RESALE | \$215.62 | \$1,488.29 | \$0.00 | \$0.00 |
| 271 | ADMISSIONS | \$50,415.59 | \$51,681.11 | \$59,422.38 | \$58,500.00 |
| 279 | MISC. ACTIVITY REVENUE | \$125.00 | \$25.00 | \$296.00 | \$0.00 |
| 280 | INTEREST | \$8,869.86 | \$9,434.86 | \$8,172.73 | \$10,000.00 |
| 292 | STUDENT FEES | \$214,253.57 | \$199,462.82 | \$235,730.52 | \$237,500.00 |
| 293 | RENTALS | \$2,500.00 | \$2,500.00 | \$4,737.50 | \$2,500.00 |
| 294 | TEXTBOOK SALES (AP CLASSES) | \$4,539.76 | \$411.36 | \$4,982.39 | \$0.00 |
| 295 | SUMMER SCHOOL FEES | \$19,943.75 | \$17,440.90 | \$15,853.62 | \$16,000.00 |
| 297 | STUDENT FINES | \$4,743.83 | \$4,590.01 | \$7,571.57 | \$9,000.00 |
| 341 | NON-OPEN ENROLL GEN TUITION | \$10,796.00 | \$0.00 | \$0.00 | \$0.00 |
| 345 | TUITION (OPEN ENROLLMENT) | \$782,150.00 | \$801,658.17 | \$805,762.44 | \$889,090.00 |
| 517 | CESA TRANS. FED. AIDS(ED FOR EMPL.) | \$23,404.66 | \$13,020.18 | \$12,293.32 | \$16,000.00 |
| 612 | TRANSPORTATION | \$40,827.03 | \$39,827.50 | \$36,208.00 | \$40,000.00 |
| 613 | LIBRARY | \$115,718.02 | \$95,894.00 | \$96,057.00 | \$95,000.00 |
| 619 | STATE SPECIAL ADJUSTMENT AID | \$0.00 | \$133,550.00 | \$199,575.00 | \$389,250.00 |
| 621 | EQUALIZED AIDS | \$12,003,066.00 | \$12,801,336.00 | \$12,896,653.00 | \$13,493,562.00 |
| 623 | STATE SPECIAL ADJUSTMENT AID | \$977,522.00 | \$0.00 | \$0.00 | \$0.00 |
| 630 | ST SPEC PROJ GRANT | \$3,000.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 641 | STATE TUITION/DISTRICT WIDE | \$13,244.00 | \$11,548.00 | \$12,233.00 | \$12,000.00 |
| 691 | COMPUTER AID | \$44,972.00 | \$42,832.00 | \$61,578.00 | \$56,598.00 |
| 730 | TITLE 2A, 2D, 3A, & 4A | \$127,716.74 | \$75,717.47 | \$96,185.96 | \$80,000.00 |
| 751 | TITLE 1A | \$219,230.00 | \$215,576.50 | \$216,939.85 | \$205,814.00 |
| 780 | FEDERAL AID THROUGH STATE | \$0.00 | \$627,414.72 | \$92,382.00 | \$0.00 |
| 860 | CAPITAL EQUIP. SALE-INVALID DO NOT USE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 861 | EQUIPMENT SALES/INS CLAIM PROCEEDS | \$0.00 | \$24,375.74 | \$4,955.14 | \$5,000.00 |
| 862 | LAND/REAL PROP SALES/INS. CLM PROCEEDS | \$4,493.11 | \$0.00 | \$284.67 | \$0.00 |
| 878 | LT DEBT-CAP LEASE | \$0.00 | \$220,199.00 | \$371,250.15 | \$0.00 |
| 961 | CASH ADJUSTMENT | \$0.00 | \$20.30 | \$0.00 | \$0.00 |
| 964 | INSURANCE ADJUSTMENT | \$0.00 | \$0.00 | \$1,448.99 | \$0.00 |
| 969 | OTHER ADJUSTMENTS | \$238.00 | \$20,215.04 | \$0.00 | \$0.00 |
| 971 | AIDABLE REFUND | \$181,070.48 | \$86,339.70 | \$115,876.37 | \$75,000.00 |
| 972 | NON-AIDABLE REFUND | \$0.00 | \$2,983.40 | \$0.00 | \$0.00 |
| 990 | MISCELLANEOUS | \$500.00 | \$4,291.32 | \$3,569.44 | \$1,125.00 |
| GRAND TOTAL | | \$28,407,629.40 | \$29,354,339.05 | \$29,151,501.24 | \$29,117,954.00 |

2014-15 GENERAL FUND: EXPENDITURES

| FUND 10 OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET |
|-------------------|------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 110 | SALARIES | \$10,858,305.92 | \$10,860,121.39 | \$10,865,857.18 | \$11,286,333.21 |
| 111 | HOURLY WAGES | \$2,369,413.34 | \$2,444,577.38 | \$2,391,436.73 | \$2,407,344.12 |
| 112 | EXTRA TIME | \$402,842.88 | \$390,193.13 | \$384,851.48 | \$344,933.32 |
| 113 | OVERTIME | \$104,484.05 | \$111,266.68 | \$120,743.92 | \$84,444.96 |
| 114 | SHIFT DIFF.- (PM CUSTODIANS) | \$5,180.72 | \$5,220.48 | \$5,007.40 | \$5,913.00 |
| SUB-TOTAL | | <u>\$13,740,226.91</u> | <u>\$13,811,379.06</u> | <u>\$13,767,896.71</u> | <u>\$14,128,968.61</u> |
| 211 | RETIREMENT E/E | \$127,921.04 | \$51,712.79 | \$53,312.36 | \$0.00 |
| 212 | RETIREMENT E/R | \$772,593.35 | \$839,315.53 | \$904,481.86 | \$1,003,262.96 |
| 218 | CONTRIBUTION TO FUND 73 TRUST | \$1,129,386.89 | \$1,145,061.28 | \$1,001,257.08 | \$1,185,990.49 |
| 222 | SOCIAL SECURITY (FICA) | \$1,036,472.30 | \$1,035,021.84 | \$1,027,207.55 | \$1,106,862.69 |
| 230 | LIFE INSURANCE | \$38,183.60 | \$35,374.22 | \$35,285.16 | \$41,017.46 |
| 240 | HEALTH INSURANCE | \$2,334,383.52 | \$2,150,213.49 | \$2,302,537.20 | \$2,098,947.79 |
| 243 | DENTAL INSURANCE | \$206,572.48 | \$257,887.71 | \$202,780.41 | \$202,428.04 |
| 251 | INCOME PROTECT. INS./LTD | \$56,732.42 | \$57,155.52 | \$54,813.04 | \$46,576.11 |
| 290 | OTHER EE BENEFITS | \$0.00 | \$0.00 | \$50,770.36 | \$62,903.76 |
| 291 | CREDIT REIMBURSEMENT | \$13,735.00 | \$11,100.00 | \$9,555.00 | \$11,364.29 |
| 292 | ANNUITY PD.BY DIST. | \$319,235.45 | \$0.00 | (\$388.00) | \$0.00 |
| 293 | MISC. BENEFIT | \$8,575.78 | \$225.00 | \$0.00 | \$0.00 |
| 296 | OTHER TAXABLE EE BENEFITS | \$0.00 | \$217,341.16 | \$189,034.09 | \$242,770.31 |
| 299 | MISC. BENEFITS | \$1,609.73 | \$539.75 | \$2,125.00 | \$188,745.21 |
| SUB-TOTAL | | <u>\$6,045,401.56</u> | <u>\$5,800,948.29</u> | <u>\$5,832,771.11</u> | <u>\$6,190,869.11</u> |
| 310 | PERSONAL SERVICES | \$469,355.99 | \$783,023.77 | \$591,614.42 | \$511,608.00 |
| 311 | ASSEMBLY FEES | \$2,646.00 | \$1,390.00 | \$2,324.00 | \$3,914.00 |
| 320 | PROPERTY SERVICE | \$369,001.54 | \$275,695.52 | \$371,846.85 | \$286,116.00 |
| 327 | CONSTRUCTION SERVICES | \$0.00 | \$0.00 | \$0.00 | \$15,500.00 |
| 331 | GAS FOR HEAT | \$206,110.58 | \$207,661.91 | \$265,061.68 | \$280,370.00 |
| 336 | ELECTRICITY | \$390,479.49 | \$394,728.23 | \$387,684.80 | \$409,500.00 |
| 337 | WATER | \$53,224.24 | \$58,437.23 | \$53,529.82 | \$57,500.00 |
| 338 | SEWERAGE | \$21,839.09 | \$24,453.62 | \$38,201.12 | \$21,300.00 |
| 339 | OTHER UTIL./WASTE DISPOSAL | \$30,570.50 | \$24,538.69 | \$25,106.33 | \$26,000.00 |
| 341 | PUPIL TRANSPORTATION | \$754,255.46 | \$775,831.02 | \$784,994.70 | \$802,000.00 |
| 342 | EMP.TRAVEL/ PROF.IMPROVE. | \$49,671.56 | \$59,129.29 | \$44,036.82 | \$43,757.00 |
| 343 | CONTRACTED SVCS. TRAVEL | \$0.00 | \$70.00 | \$159.04 | \$0.00 |
| 345 | PUPIL LODGING | \$1,174.48 | \$5,456.96 | \$3,130.76 | \$9,140.00 |
| 348 | FUEL(VEHICLES) (new obj # per DPI) | \$89,716.54 | \$104,364.07 | \$101,651.30 | \$104,000.00 |
| 351 | ADVERTISING | \$10,987.75 | \$9,667.89 | \$11,037.52 | \$12,154.00 |
| 353 | POSTAGE/CARTAGE | \$45,702.51 | \$44,833.13 | \$38,895.59 | \$49,500.00 |
| 354 | PRINTING/BINDING | \$6,174.90 | \$6,489.00 | \$6,281.00 | \$12,200.00 |
| 355 | TELEPHONE | \$37,739.17 | \$24,839.31 | \$23,193.38 | \$25,200.00 |
| 358 | ON-LINE COMMUNICATION | \$35,147.08 | \$54,588.72 | \$93,985.01 | \$68,590.00 |
| 370 | EDUC. SERVICES NON-GOVT. | \$7,894.00 | \$1,526.00 | \$910.00 | \$1,000.00 |
| 381 | MUNICIPAL PAYMENT/ ELECTIONS | \$6,052.90 | \$5,102.94 | \$4,062.87 | \$4,209.00 |
| 382 | TUITION (OPEN ENROLLMENT) | \$532,383.05 | \$729,915.54 | \$847,069.10 | \$816,105.00 |
| 386 | CESA PAYMENT | \$1,868.61 | \$5,784.97 | \$28,055.05 | \$13,000.00 |
| 387 | TUITION PAYMENT TO ST. UNIVERSITY | \$8,228.88 | \$2,956.00 | \$7,346.38 | \$4,000.00 |
| 389 | WTCS DISTRICT PAYMENT | \$2,041.20 | \$2,707.94 | \$2,662.31 | \$6,000.00 |
| SUB-TOTAL | | <u>\$3,132,265.52</u> | <u>\$3,603,191.75</u> | <u>\$3,732,839.85</u> | <u>\$3,582,663.00</u> |

2014-15 GENERAL FUND: EXPENDITURES

| OBJECT | DESCRIPTION | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| FUND 10 | | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> |
| 411 | GENERAL SUPPLIES | \$460,161.97 | \$433,127.59 | \$450,859.33 | \$433,396.36 |
| 413 | COMPUTER SOFTWARE SUPPLIES | \$60,266.71 | \$73,082.47 | \$66,108.67 | \$48,156.00 |
| 415 | FOOD | \$11,132.95 | \$11,257.43 | \$20,293.88 | \$10,800.00 |
| 416 | MEDICAL SUPPLIES | \$460.80 | \$1,242.47 | \$2,185.58 | \$2,800.00 |
| 417 | PAPER | \$68,259.11 | \$26,347.99 | \$58,843.62 | \$39,096.00 |
| 420 | APPAREL | \$6,098.89 | \$7,596.96 | \$2,776.46 | \$3,150.00 |
| 431 | AUDIO-VISUAL MEDIA | \$3,608.58 | \$3,488.01 | \$1,546.82 | \$8,258.00 |
| 432 | LIBRARY BOOKS | \$36,969.50 | \$28,911.10 | \$35,571.87 | \$35,000.00 |
| 433 | NEWSPAPERS | \$1,151.25 | \$1,532.00 | \$431.45 | \$650.00 |
| 434 | PERIODICALS | \$13,341.90 | \$13,830.51 | \$9,615.73 | \$13,225.00 |
| 435 | PROGRAMED COMP. SOFTWARE | \$48,140.47 | \$78,792.09 | \$59,694.21 | \$112,300.00 |
| 438 | MICROFILM | \$3,363.63 | \$3,312.01 | \$4,442.98 | \$2,200.00 |
| 439 | OTHER MEDIA | \$55,331.40 | \$43,995.48 | \$42,521.18 | \$36,050.00 |
| 443 | CONTAINERS | \$833.13 | \$995.30 | \$1,924.88 | \$781.00 |
| 444 | FURNISHINGS | \$1,546.61 | \$868.37 | \$325.83 | \$100.00 |
| 445 | MEASURING DEVICES | \$5,842.75 | \$2,581.05 | \$2,799.04 | \$1,610.00 |
| 446 | TOOLS | \$5,544.24 | \$1,692.34 | \$631.08 | \$4,500.00 |
| 449 | SMALL EQUIPMENT(under \$300) | \$79,044.84 | \$100,028.77 | \$127,303.85 | \$44,542.00 |
| 450 | ITEMS FOR RESALE | \$29,214.94 | \$20,885.82 | \$20,969.18 | \$44,702.00 |
| 460 | COMPUTER EQUIP COMPONENTS | \$2,148.11 | \$3,458.08 | \$884.94 | \$121,450.00 |
| 470 | TEXTBOOKS | \$16,538.18 | \$39,678.48 | \$65,872.77 | \$43,000.00 |
| 472 | WOOKBOOKS(new obj # per DPI) | \$38,115.93 | \$25,009.91 | \$33,560.32 | \$22,000.00 |
| 473 | SHEET MUSIC | \$7,236.20 | \$7,617.48 | \$6,639.51 | \$5,625.00 |
| 480 | NON-INSTRUCTIONAL SOFTWARE | \$127,493.89 | \$143,504.79 | \$121,983.00 | \$113,200.00 |
| 490 | OTHER NON-CAPIAL OBJECTS | \$8,640.57 | \$8,167.89 | \$9,082.57 | \$9,490.00 |
| SUB-TOTAL | | <u>\$1,090,486.55</u> | <u>\$1,081,004.39</u> | <u>\$1,146,868.75</u> | <u>\$1,156,081.36</u> |
| 522 | SITE IMPROVEMENT- REPLACE | \$0.00 | \$10,718.00 | \$13,200.00 | \$25,000.00 |
| 537 | FACILITY RENTAL | \$330.00 | \$0.00 | \$0.00 | \$0.00 |
| 541 | BLDG.COMPONENTS ADDITIONAL | \$0.00 | \$0.00 | \$0.00 | \$700.00 |
| 542 | BLDG.IMPROVEMENTS | \$25,209.00 | \$123,575.19 | \$113,281.64 | \$59,000.00 |
| 551 | ADDITIONAL EQUIPMENT(over \$300) | \$79,465.48 | \$167,557.48 | \$160,607.07 | \$51,052.00 |
| 552 | ADDITIONAL EQUIPMENT(GroupDEPR) | \$0.00 | \$343,241.96 | \$253,259.00 | \$0.00 |
| 553 | ADDITIONAL EQUIPMENT(over \$1000) | \$179,254.35 | \$29,449.63 | \$72,338.36 | \$114,770.00 |
| 561 | REPLACEMENT EQUIP.(over \$300) | \$17,986.98 | \$48,803.04 | \$55,472.18 | \$199,628.31 |
| 562 | REPLACEMENT EQUIP.GROUP DEPREC. | \$0.00 | \$0.00 | \$147,839.40 | \$2,000.00 |
| 563 | REPLACEMENT EQUIP.(over \$1000) | \$32,222.88 | \$45,351.28 | \$23,746.78 | \$75,610.00 |
| 571 | EQUIPMENT RENTAL | \$2,498.24 | \$3,215.01 | \$359.00 | \$1,650.00 |
| 572 | AUTO RENTAL | \$2,739.96 | \$0.00 | \$0.00 | \$1,050.00 |
| SUB- TOTAL | | <u>\$339,706.89</u> | <u>\$771,911.59</u> | <u>\$840,103.43</u> | <u>\$530,460.31</u> |
| 678 | CAPITAL LEASE PRINCIPAL | \$0.00 | \$242,560.00 | \$254,231.05 | \$51,050.28 |
| 682 | TEMPORARY NOTES INTEREST | \$2,505.87 | \$276.66 | \$304.33 | \$500.00 |
| 688 | CAPITAL LEASE INTEREST | \$0.00 | \$0.00 | \$6,095.95 | \$4,509.72 |
| 691 | PAYING AGENT FEES | \$363.00 | \$642.00 | \$1,368.00 | \$650.00 |
| SUB-TOTAL | | <u>\$2,868.87</u> | <u>\$243,478.66</u> | <u>\$261,999.33</u> | <u>\$56,710.00</u> |

2014-15 GENERAL FUND: EXPENDITURES

| OBJECT | DESCRIPTION | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|--------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| FUND 10 | | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> |
| 711 | LIABILITY INSURANCE | \$22,513.00 | \$23,881.00 | \$25,971.00 | \$25,000.00 |
| 712 | PROPERTY INSURANCE | \$28,465.00 | \$34,250.00 | \$39,662.00 | \$35,000.00 |
| 713 | WORKER'S COMPENSATION | \$133,665.00 | \$135,760.00 | \$127,982.00 | \$144,000.00 |
| 714 | FIDELITY BOND PREMIUM | \$626.00 | \$526.00 | \$576.00 | \$600.00 |
| 720 | SETTLEMENTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 730 | UNEMPLOYMENT COMP. | \$9,735.48 | \$11,433.52 | \$12,540.85 | \$12,000.00 |
| 790 | OTHER INSURANCE AND JUDGEMENTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SUB-TOTAL | | <u>\$195,004.48</u> | <u>\$205,850.52</u> | <u>\$206,731.85</u> | <u>\$216,600.00</u> |
| 827 | TRANSFER TO SPECIAL ED. FUND | \$2,666,537.72 | \$2,545,852.01 | \$2,863,278.98 | \$2,981,482.64 |
| 838 | TRANSFER TO NON-REF DEBT SERV. | \$224,799.23 | \$248,806.67 | \$240,285.00 | \$261,600.00 |
| 850 | TRANSFER TO FOOD SERV. FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 899 | TRANSFER TO CO-OP PROGRAM FUND | \$2,500.00 | \$2,000.00 | \$4,000.00 | \$4,000.00 |
| SUB-TOTAL | | <u>\$2,893,836.95</u> | <u>\$2,796,658.68</u> | <u>\$3,107,563.98</u> | <u>\$3,247,082.64</u> |
| 941 | DISTRICT DUES/FEES | \$21,184.84 | \$23,468.20 | \$23,323.97 | \$20,815.00 |
| 942 | EMPLOYEE DUES/FEES | \$24,567.69 | \$22,132.24 | \$9,690.00 | \$25,692.00 |
| 943 | PUPIL DUES/FEES | \$35,241.68 | \$28,705.00 | \$30,339.00 | \$24,150.00 |
| 948 | SPECIAL ASSESMENT | \$37,677.93 | \$0.00 | \$0.00 | \$0.00 |
| 949 | OTHER DUES/FEES | \$49,950.00 | \$28,812.96 | \$26,111.14 | \$19,344.60 |
| 961 | AUDIT ADJUSTMENT | \$0.00 | \$925.09 | \$61.70 | \$0.00 |
| 963 | ACCRUED INTEREST | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 964 | INSURANCE ADJUSTMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 969 | OTHER ADJUSTMENTS(made after 5 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 971 | AIDABLE REFUND | \$177.72 | \$662.66 | \$134.11 | \$0.00 |
| 972 | NON-AIDABLE REFUND | \$2,026.05 | \$2,146.71 | \$0.00 | \$0.00 |
| 990 | MISCELLANEOUS | \$638.00 | \$0.00 | \$0.00 | \$1,455.00 |
| 991 | BD MISC/RECOGNITION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 999 | MISC EXPENSE | \$1,797.16 | \$2,240.62 | \$1,758.12 | \$0.00 |
| SUB-TOTAL | | <u>\$173,261.07</u> | <u>\$109,093.48</u> | <u>\$91,418.04</u> | <u>\$91,456.60</u> |
| GRAND TOTAL | | <u>\$27,613,058.80</u> | <u>\$28,423,516.42</u> | <u>\$28,988,193.05</u> | <u>\$29,200,891.63</u> |

2014-15 NON-REFERENDUM DEBT SERVICE FUND: REVENUE

| FUND 38 SOURCE | DESCRIPTION | 2011-12 <u>ACTUAL</u> | 2012-13 <u>ACTUAL</u> | 2013-14 <u>ACTUAL</u> | 2014-15 <u>BUDGET</u> |
|--------------------|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 110 | TRANSFER FROM GENERAL FUND | \$224,799.23 | \$248,806.67 | \$240,285.00 | \$261,600.00 |
| 211 | TAXES | \$0.00 | \$197,532.00 | \$191,499.00 | \$171,100.00 |
| 280 | INTEREST | \$0.00 | \$2.10 | \$45.38 | \$0.00 |
| 699 | DEBT RETIREMENT REFINANCING FEES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 873 | LONG TERM LOAN PROCEEDS | \$0.00 | \$1,870,000.00 | \$0.00 | \$0.00 |
| 875 | LONG TERM BOND PROCEEDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 968 | DEBT PREMIUM AND ACC INTEREST | <u>\$0.00</u> | <u>\$1,124.86</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| GRAND TOTAL | | \$224,799.23 | \$2,317,465.63 | \$431,829.38 | \$432,700.00 |

2014-15 NON-REFERENDUM DEBT SERVICE FUND: EXPENDITURE

| FUND 38 OBJECT | DESCRIPTION | 2011-12 <u>ACTUAL</u> | 2012-13 <u>ACTUAL</u> | 2013-14 <u>ACTUAL</u> | 2014-15 <u>BUDGET</u> |
|--------------------|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 673 | LONG TERM LOANS-PRINCIPAL | \$0.00 | \$170,000.00 | \$165,000.00 | \$170,000.00 |
| 675 | LONG TERM BONDS-PRINCIPAL | \$125,000.00 | \$1,905,000.00 | \$180,000.00 | \$185,000.00 |
| 683 | LONG TERM LOANS-INTEREST | \$0.00 | \$9,028.29 | \$28,355.00 | \$24,642.50 |
| 685 | LONG TERM BONDS-INTEREST | \$102,052.50 | \$73,807.07 | \$60,285.00 | \$54,970.00 |
| 693 | UNFUNDED BENEFIT PAYOFF | \$0.00 | \$140,000.00 | \$0.00 | \$0.00 |
| 840 | TRANSFER TO CAPITAL PROJECT FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| GRAND TOTAL | | \$227,052.50 | \$2,297,835.36 | \$433,640.00 | \$434,612.50 |

NON-REFERENDUM DEBT SERVICE FUND: TOTAL DEBT OBLIGATION

| <u>BUDGET YEAR</u> | <u>PROJECTED WRS DEBT SERVICE</u> | <u>PROJ. ENERGY DEBT</u> |
|---------------------------------------|-----------------------------------|--------------------------|
| 2014-15 | \$239,970.00 | \$194,642.50 |
| 2015-16 | \$238,828.00 | \$195,818.00 |
| 2016-17 | \$236,954.00 | \$191,880.00 |
| 2017-18 | \$239,296.00 | \$193,380.00 |
| 2018-19 | \$236,836.00 | \$194,780.00 |
| 2019-20 | \$238,760.00 | \$197,838.00 |
| 2020-21 | \$235,400.00 | \$200,558.00 |
| 2021-22 | \$236,410.00 | \$197,925.00 |
| 2022-23 | \$236,896.00 | |
| 2023-24 | \$236,836.00 | |
| 2024-25 | \$236,210.00 | |
| TOTAL DEBT, PRINCIPAL/INTEREST | \$2,612,396.00 | \$1,566,821.50 |
| YEARS OF DEBT REMAINING: | <u>11</u> | <u>8</u> |

2014-15 REFERENDUM DEBT SERVICE FUND: REVENUE

| FUND 39 SOURCE | DESCRIPTION | 2011-12 ACTUAL | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET |
|-------------------|--------------------------------|---------------------|-------------------|-------------------|-------------------|
| 149 | TRANSFER FROM CAPTIAL PROJECTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 123 | FUND TRANSFER (TEACH LOAN) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 211 | TAXES | \$474,864.00 | \$0.00 | \$0.00 | \$0.00 |
| 280 | INTEREST | \$176.35 | \$0.12 | \$0.10 | \$0.00 |
| 875 | LONG TERM BOND REFINANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 879 | L/T DEBT INTEREST/REFINANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 968 | DEBT PREMIUM/ACC. INTEREST | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| | GRAND TOTAL | \$475,040.35 | \$0.12 | \$0.10 | \$0.00 |

2014-15 REFERENDUM DEBT SERVICE FUND: EXPENDITURE

| FUND 39 OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 ACTUAL | 2013-14 ACTUAL | 2014-15 BUDGET |
|-------------------|-----------------------------|---------------------|-------------------|-------------------|-------------------|
| 673 | LONG TERM LOANS-PRINCIPAL | \$465,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 675 | LONG TERM BONDS-PRINCIPAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 676 | LONG TERM TEACH LOAN-PRIN. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 683 | LONG TERM LOANS-INTEREST | \$17,205.00 | \$0.00 | \$0.00 | \$0.00 |
| 685 | LONG TERM BONDS-INTEREST | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 686 | LONG TERM TEACH LOAN-INTER. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810 | TRANSFER TO GENERAL FUND | \$0.00 | \$0.00 | \$169.47 | \$0.00 |
| 941 | DISTRICT DUES AND FEES | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| | GRAND TOTAL | \$482,205.00 | \$0.00 | \$169.47 | \$0.00 |

REFERENDUM DEBT SERVICE FUND: CASH NEEDS WORKSHEET

CASH NEEDS BY DATE:

| | |
|---------------------|----------------------|
| JULY 1-DEC.31, 2014 | \$0.00 |
| JAN.1-JUNE 30, 2015 | \$0.00 |
| JULY 1-DEC.31, 2015 | <u>\$0.00</u> |
| TOTAL: | <u><u>\$0.00</u></u> |

Less Working Bal 06/30/14 **\$0.00**

TOTAL TO BE LEVIED:

REFERENDUM DEBT SERVICE FUND: TOTAL DEBT OBLIGATION

BUDGET YEAR PROJECTED DEBT SERVICE

| | |
|-------------------------|----------------------|
| TOTAL DEBT, PRINC/INTE | <u><u>\$0.00</u></u> |
| YEARS OF DEBT REMAINING | <u><u>0</u></u> |

2014-15 FOOD SERVICE FUND: REVENUE

| FUND 50 SOURCE | DESCRIPTION | 2011-12 <u>ACTUAL</u> | 2012-13 <u>ACTUAL</u> | 2013-14 <u>ACTUAL</u> | 2014-15 <u>BUDGET</u> |
|-------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | FROM FUND BALANCE | \$60,287.04 | \$74,169.49 | \$94,996.65 | \$107,563.19 |
| 110 | TRANSFER FROM GEN. FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 251 | PUPIL SALES | \$569,132.97 | \$561,628.52 | \$566,767.79 | \$515,000.00 |
| 252 | ADULT SALES | \$13,286.49 | \$13,859.15 | \$12,495.95 | \$12,259.00 |
| 259 | OTHER FOOD SER. SALES | \$11,370.91 | \$7,990.25 | \$10,928.78 | \$9,000.00 |
| 617 | STATE FOOD SERVICE AID | \$9,473.61 | \$9,497.00 | \$9,205.69 | \$10,000.00 |
| 714 | FED. DONATED COMMODITIES | \$58,082.61 | \$58,762.86 | \$57,390.97 | \$50,000.00 |
| 717 | FEDERAL FOOD SERVICE AID | \$269,709.47 | \$272,215.15 | \$281,968.02 | \$280,000.00 |
| 961 | CASH ADJUSTMENT | \$191.17 | \$417.16 | \$289.93 | \$0.00 |
| 990 | OTHER MISC REVENUE | \$0.00 | \$150.51 | \$0.00 | \$0.00 |
| | GRAND TOTAL | \$931,247.23 | \$924,520.60 | \$939,047.13 | \$876,259.00 |

2014-15 FOOD SERVICE FUND: EXPENDITURES

| FUND 50 OBJECT | DESCRIPTION | 2011-12 <u>ACTUAL</u> | 2012-13 <u>ACTUAL</u> | 2013-14 <u>ACTUAL</u> | 2014-15 <u>BUDGET</u> |
|-------------------|-----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 111 | HOULY WAGES | \$263,810.21 | \$262,873.41 | \$269,716.45 | \$264,147.95 |
| 112 | EXTRA TIME | \$0.00 | \$36.60 | \$8.63 | \$0.00 |
| 113 | OVERTIME | \$864.39 | \$244.29 | \$564.06 | \$0.00 |
| SUB-TOTAL | | <u>\$264,674.60</u> | <u>\$263,154.30</u> | <u>\$270,289.14</u> | <u>\$264,147.95</u> |
| 211 | RETIREMENT E.E. | \$1,502.98 | \$1,630.46 | \$1,796.69 | \$0.00 |
| 212 | RETIREMENT E.R. | \$15,366.02 | \$16,330.86 | \$17,509.83 | \$18,490.36 |
| 218 | CONTRIBUTION TO TRUST | \$40,783.25 | \$68,484.65 | \$41,364.59 | \$8,659.83 |
| 222 | SOCIAL SECURITY | \$20,593.21 | \$19,466.62 | \$21,055.23 | \$20,701.47 |
| 230 | LIFE INSURANCE | \$1,071.40 | \$1,090.03 | \$964.91 | \$698.38 |
| 240 | HEALTH INSURANCE | \$74,752.36 | \$60,984.83 | \$40,998.77 | \$77,107.91 |
| 243 | DENTAL | \$5,896.02 | \$5,325.58 | \$3,860.41 | \$6,409.13 |
| 251 | INCOME PROTECTION INS. | \$759.72 | \$954.62 | \$909.28 | \$899.24 |
| 292 | ANNUITY PD. BY DIST. | \$27,682.84 | \$0.00 | \$0.00 | \$0.00 |
| 296 | ANNUITY PD. BY DIST. | \$0.00 | \$4,927.45 | \$18,652.56 | \$6,459.52 |
| SUB-TOTAL | | <u>\$188,407.80</u> | <u>\$179,195.10</u> | <u>\$147,112.27</u> | <u>\$139,425.84</u> |
| 310 | PERSONAL SERVICES | \$1,330.00 | \$1,330.00 | \$1,330.00 | \$1,500.00 |
| 320 | PROPERTY SERVICE | \$2,764.91 | \$6,026.99 | \$6,235.02 | \$5,000.00 |
| 342 | EMPLOYEE TRAV. & EXP. | \$934.75 | \$1,150.00 | \$728.38 | \$1,000.00 |
| 387 | PAYMENT TO STATE | \$23,206.21 | \$29,280.25 | \$15,871.12 | \$28,000.00 |
| SUB-TOTAL | | <u>\$28,235.87</u> | <u>\$37,787.24</u> | <u>\$24,164.52</u> | <u>\$35,500.00</u> |
| 411 | GENERAL SUPPLIES | \$18,826.49 | \$19,672.59 | \$19,126.76 | \$19,000.00 |
| 413 | COMPUTER SUPPLIES | \$178.85 | \$104.75 | \$0.00 | \$400.00 |
| 415 | FOOD | \$396,283.56 | \$398,132.10 | \$423,593.06 | \$398,485.21 |
| 420 | APPAREL | \$778.35 | \$44.03 | \$176.70 | \$2,000.00 |
| 443 | CONTAINERS | \$329.82 | \$439.14 | \$237.21 | \$800.00 |
| 445 | MEASURING DEVICES | \$105.26 | \$33.19 | \$63.42 | \$0.00 |
| 449 | SMALL EQUIPMENT | \$209.25 | \$659.18 | \$956.71 | \$800.00 |
| 480 | NON-INSTRUCTIONAL SOFTWARE | \$2,280.00 | \$2,280.00 | \$2,280.00 | \$2,500.00 |
| 551 | ADDITIONAL EQUIPMENT \$500-\$999 | \$613.00 | \$0.00 | \$1,479.43 | \$2,000.00 |
| 552 | ADDITIONAL EQUIPMENT | \$0.00 | \$1,899.24 | \$0.00 | \$0.00 |
| 560 | VEHICLE REPLACEMENT (new truck) | \$899.30 | \$0.00 | \$0.00 | \$0.00 |
| 561 | REPLACEMENT EQUIPMENT +\$300-4999 | \$0.00 | \$0.00 | \$1,942.04 | \$0.00 |
| 563 | REPLACEMENT EQUIPMENT +\$5000 | \$15,084.00 | \$0.00 | \$0.00 | \$10,000.00 |
| 571 | EQUIPMENT RENTAL | \$174.00 | \$0.00 | \$0.00 | \$0.00 |
| 941 | DISTRICT DUES/FEES | \$154.63 | \$161.56 | \$145.59 | \$1,000.00 |
| 942 | EMPLOYEE DUES/FEES | \$130.00 | \$0.00 | \$0.00 | \$200.00 |
| 961 | CASH ADJUSTMENT | \$0.00 | \$131.02 | \$152.17 | \$0.00 |
| SUB-TOTAL | | <u>\$436,046.51</u> | <u>\$423,556.80</u> | <u>\$450,153.09</u> | <u>\$437,185.21</u> |
| | GRAND TOTAL | \$917,364.78 | \$903,693.44 | \$891,719.02 | \$876,259.00 |

2014-15 COMMUNITY SERVICE FUND: REVENUE

| FUND 80 | DESCRIPTION | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|---------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| SOURCE | | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> |
| | FROM FUND BALANCE | \$45,104.47 | \$42,653.44 | \$28,221.89 | \$28,551.90 |
| 211 | TAXES | \$236,840.00 | \$252,411.00 | \$252,411.00 | \$252,411.00 |
| 243 | OTHER SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 259 | MISC. FOOD SERVICE SALES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 262 | MATERIAL RESALE | \$124.00 | \$0.00 | \$0.00 | \$500.00 |
| 272 | COMMUNITY SERVICE FEES | \$28,991.11 | \$25,277.05 | \$24,514.59 | \$25,000.00 |
| 293 | RENTAL | \$27,772.69 | \$24,824.73 | \$26,080.98 | \$22,258.00 |
| 971 | REFUND OF PRIOR YEAR EXPENSES | \$0.00 | \$585.00 | \$0.00 | \$0.00 |
| | GRAND TOTAL | \$293,727.80 | \$303,097.78 | \$303,006.57 | \$300,169.00 |

2014-15 COMMUNITY SERVICE FUND: EXPENDITURES

| FUND 80 | DESCRIPTION | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| OBJECT | | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> |
| | DUE TO GENERAL FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 110 | SALARY | \$14,261.63 | \$13,775.30 | \$14,160.96 | \$13,981.83 |
| 111 | WAGES | \$148,744.70 | \$155,132.66 | \$153,302.15 | \$149,907.29 |
| 112 | EXTRA TIME | \$2,201.36 | \$1,705.35 | \$877.93 | \$4,485.29 |
| 113 | OVERTIME | \$11,644.70 | \$9,304.79 | \$12,427.01 | \$9,378.70 |
| SUB-TOTAL | | \$176,852.39 | \$179,918.10 | \$180,768.05 | \$177,753.11 |
| 211 | RETIREMENT E.E. | \$5,710.50 | \$4,432.99 | \$5,035.37 | \$0.00 |
| 212 | RETIREMENT E.R. | \$8,464.75 | \$9,346.97 | \$10,621.73 | \$12,442.73 |
| 218 | CONTRIBUTION TO TRUST | \$14,079.26 | \$13,889.58 | \$12,155.22 | \$16,526.37 |
| 222 | SOCIAL SECURITY | \$13,170.62 | \$12,885.38 | \$13,519.13 | \$11,515.02 |
| 230 | LIFE INSURANCE | \$319.39 | \$388.39 | \$395.56 | \$660.42 |
| 240 | HEALTH INSURANCE | \$21,352.30 | \$32,709.06 | \$23,438.68 | \$21,070.53 |
| 243 | DENTAL | \$1,962.91 | \$2,845.37 | \$2,836.23 | \$3,148.54 |
| 251 | INCOME PROTECTION | \$327.31 | \$486.41 | \$516.27 | \$333.30 |
| 292 | DISTRICT ANNUITY PAYMENT | \$7,734.17 | (\$397.00) | \$0.00 | \$174.39 |
| 296 | OTHER TAXABLE EE BENEFITS | \$0.00 | \$2,201.31 | \$6,657.67 | \$0.00 |
| SUB-TOTAL | | \$73,121.21 | \$78,788.46 | \$75,175.86 | \$65,871.30 |
| 310 | PERSONAL SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 320 | PROPERTY SERVICES | \$4,279.49 | \$2,359.50 | \$1,894.24 | \$0.00 |
| 331 | GAS FOR HEAT | \$11,867.43 | \$11,927.19 | \$14,918.37 | \$15,000.00 |
| 336 | ELECTRICITY | \$21,092.77 | \$20,912.51 | \$20,693.19 | \$23,000.00 |
| 337 | WATER | \$309.65 | \$350.09 | \$319.50 | \$600.00 |
| 338 | SEWERAGE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 342 | EMPLOYEE TRAVEL | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 351 | ADVERTISING | \$1,592.50 | \$520.00 | \$520.00 | \$1,300.00 |
| 353 | POSTAGE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 354 | PRINTING & BINDING | \$585.00 | \$0.00 | \$8.75 | \$500.00 |
| 355 | TELEPHONE & TELEG. | \$211.08 | \$111.41 | \$119.06 | \$250.00 |
| SUB-TOTAL | | \$39,937.92 | \$36,180.70 | \$38,473.11 | \$40,650.00 |
| 411 | GENERAL SUPPLIES | \$5,719.11 | \$4,897.54 | \$6,197.94 | \$5,114.59 |
| 413 | COMPUTER SOFT. SUPPLIES | \$109.20 | \$0.00 | \$0.00 | \$80.00 |
| 415 | FOOD | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 416 | MEDICAL SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 417 | PAPER | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 420 | APPAREL | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 449 | SMALL EQUIPMENT | \$0.00 | \$2,844.86 | \$0.00 | \$300.00 |
| 490 | OTHER NON-CAPITAL EXPENDITURES | \$0.00 | \$0.00 | \$0.00 | \$300.00 |
| 542 | BUILDING IMPROVEMENTS | \$0.00 | \$14,158.50 | \$2,061.60 | \$10,000.00 |
| 551 | ADDITIONAL EQUIPMENT <\$5000 | \$0.00 | \$468.00 | \$0.00 | \$0.00 |
| 553 | ADDITIONAL EQUIPMENT >\$500 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 561 | REPLACENT EQUIPMENT <\$5000 | \$0.00 | \$273.17 | \$0.00 | \$0.00 |
| 941 | DISTRICT DUES AND FEES | \$439.00 | \$0.00 | \$0.00 | \$100.00 |
| 971 | AIDABLE REFUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 999 | MISCELLANEOUS EXPENSE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SUB-TOTAL | | \$6,267.31 | \$22,642.07 | \$8,259.54 | \$15,894.59 |
| | GRAND TOTAL | \$296,178.83 | \$317,529.33 | \$302,676.56 | \$300,169.00 |

COMBINED BALANCE SHEET AND FUND SUMMARY BY FUNCTION

| GENERAL FUND (FUND 10) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|---|-----------------------|-----------------------|-----------------------|
| BEGINNING FUND BALANCE | \$5,171,632.80 | \$6,102,455.43 | \$6,265,763.62 |
| RESIDUAL EQUITY TRANSFERS IN(OUT) | \$0.00 | \$163,308.19 | (\$82,937.63) |
| ENDING FUND BALANCE, NON-SPENDABLE (935000) | \$206,596.30 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE, RESTRICTED (936000) | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE, COMMITTED (937000) | \$395,464.00 | \$202,170.93 | \$95,196.00 |
| ENDING FUND BALANCE, ASSIGNED (938000) | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE, UNASSIGNED (939000) | \$5,500,395.13 | \$6,063,592.69 | \$6,087,629.99 |
| TOTAL ENDING FUND BALANCE | \$6,102,455.43 | \$6,265,763.62 | \$6,182,825.99 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 OPERATING TRANSFERS-IN | \$200.00 | \$1,169.47 | \$200.00 |
| LOCAL SOURCES | | | |
| 210 TAXES | \$13,775,676.93 | \$13,711,271.42 | \$13,327,815.00 |
| 230 INTERFUND PAYMENTS | \$0.00 | \$0.00 | \$0.00 |
| 240 PAYMENTS FOR SERVICES | \$53,009.24 | \$59,248.73 | \$55,000.00 |
| 260 NON-CAPITAL SALES | \$23,107.78 | \$19,792.58 | \$38,000.00 |
| 270 SCHOOL ACTIVITY INCOME | \$51,706.11 | \$59,718.38 | \$58,500.00 |
| 280 INTEREST ON INVESTMENTS | \$9,434.86 | \$8,172.73 | \$10,000.00 |
| 290 OTHR REVENUE,LOCAL SOURCES | \$224,405.09 | \$268,875.60 | \$265,000.00 |
| Subtotal, 200's | \$14,137,340.01 | \$14,127,079.44 | \$13,754,315.00 |
| OTHER SCHOOL DISTRICTS WITHIN WISCONSIN | | | |
| 310 TRANSIT OF AIDS | \$0.00 | \$0.00 | \$0.00 |
| 340 PAYMENTS FOR SERVICES | \$801,658.17 | \$805,762.44 | \$889,090.00 |
| 380 MEDICAL SERVICE REIMBURSEMENT | \$0.00 | \$0.00 | \$0.00 |
| 390 OTHR INTERDISTRICT,W/IN WISC. | \$0.00 | \$0.00 | \$0.00 |
| OTHER SCHOOL DISTRICTS OUTSIDE WISCONSIN | | | |
| 440 PAYMENTS FOR SERVICES | \$0.00 | \$0.00 | \$0.00 |
| 490 OTHER INTERDIST,OUTSIDE WISC. | \$0.00 | \$0.00 | \$0.00 |
| Subtotal, 300's & 400's | \$801,658.17 | \$805,762.44 | \$889,090.00 |
| INTERMEDIATE SOURCES | | | |
| 510 TRANSIT OF AIDS | \$13,020.18 | \$12,293.32 | \$16,000.00 |
| 520 PAYMENTS IN LIEU OF TAXES | \$0.00 | \$0.00 | \$0.00 |
| 540 PAYMENTS FOR SERVICES | \$0.00 | \$0.00 | \$0.00 |
| 590 OTHER REVENUE, INTERMEDIATE | \$0.00 | \$0.00 | \$0.00 |
| Subtotal, 500's | \$13,020.18 | \$12,293.32 | \$16,000.00 |

COMBINED BALANCE SHEET AND FUND SUMMARY BY FUNCTION

| GENERAL FUND (FUND 10) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|---|------------------------|------------------------|------------------------|
| <small>STATE SOURCES</small> | | | |
| 610 STATE AID - CATEGORICAL | \$269,271.50 | \$331,840.00 | \$524,250.00 |
| 620 STATE AID - GENERAL | \$12,801,336.00 | \$12,896,653.00 | \$13,493,562.00 |
| 630 DPI SPECIAL PROJECT GRANTS | \$0.00 | \$0.00 | \$5,000.00 |
| 640 PAYMENTS FOR SERVICES | \$11,548.00 | \$12,233.00 | \$12,000.00 |
| 650 STUDENT ACHIEVE GUARANTEE IN ED (SAGE GRANTS) | \$0.00 | \$0.00 | \$0.00 |
| 660 OTHER STATE REVENUE THRU LOCAL UNITS | \$0.00 | \$0.00 | \$0.00 |
| 690 OTHER REVENUE | \$42,832.00 | \$61,578.00 | \$56,598.00 |
| Subtotal, 600's | \$13,124,987.50 | \$13,302,304.00 | \$14,091,410.00 |
| <small>FEDERAL SOURCES</small> | | | |
| 710 TRANSIT OF AIDS | \$0.00 | \$0.00 | \$0.00 |
| 720 IMPACT AID | \$0.00 | \$0.00 | \$0.00 |
| 730 TITLE 2A, 2D, 3A & 4A | \$75,717.47 | \$96,185.96 | \$80,000.00 |
| 740 PAYMENTS FOR SERVICES | \$0.00 | \$0.00 | \$0.00 |
| 750 TITLE 1A, 5A | \$215,576.50 | \$216,939.85 | \$205,814.00 |
| 760 JTPA | \$0.00 | \$0.00 | \$0.00 |
| 770 OTHER FEDERAL REVENUE THRU LOCAL UNITS | \$0.00 | \$0.00 | \$0.00 |
| 780 OTHER FEDERAL REVENUE THROUGH STATE | \$627,414.72 | \$92,382.00 | \$0.00 |
| 790 OTHER FEDERAL REVENUE-DIRECT | \$0.00 | \$0.00 | \$0.00 |
| Subtotal, 700's | \$918,708.69 | \$405,507.81 | \$285,814.00 |
| <small>OTHER FINANCING SOURCES</small> | | | |
| 850 REORGANIZATION SETTLEMENT | \$0.00 | \$0.00 | \$0.00 |
| 861 EQUIPMENT SALES/INS CLAIM PROCEEDS | \$24,375.74 | \$5,239.81 | \$5,000.00 |
| 870 LONG-TERM OBLIGATIONS | \$220,199.00 | \$371,250.15 | \$0.00 |
| 890 MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 |
| <small>OTHER REVENUES</small> | | | |
| 960 ADJUSTMENTS | \$20,235.34 | \$1,448.99 | \$0.00 |
| 970 REFUND OF DISBURSEMENT | \$89,323.10 | \$115,876.37 | \$75,000.00 |
| 980 MEDICAL SERVICE REIMBURSEMENT | \$0.00 | \$0.00 | \$0.00 |
| 990 MISCELLANEOUS | \$4,291.32 | \$3,569.44 | \$1,125.00 |
| Subtotal, 800's & 900's | \$358,424.50 | \$497,384.76 | \$81,125.00 |
| TOTAL REVENUE & OTR FINC SOURCES | \$29,354,339.05 | \$29,151,501.24 | \$29,117,954.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| <small>INSTRUCTION</small> | | | |
| 110 000 UNDIFFERENTIATED CURR. | \$6,051,032.16 | \$6,236,873.57 | \$6,190,243.72 |
| 120 000 REGULAR CURRICULUM | \$6,643,839.52 | \$6,575,439.85 | \$6,537,428.72 |
| 130 000 VOCATIONAL CURRICULUM | \$634,801.14 | \$800,900.06 | \$767,307.82 |
| 140 000 PHYSICAL CURRICULUM | \$1,081,745.26 | \$1,064,998.39 | \$960,176.65 |
| 150 000 SPECIAL ED CURRICULUM | \$0.00 | \$0.00 | \$0.00 |
| 160 000 CO-CURRICULAR ACTIVITIES | \$354,933.83 | \$353,174.43 | \$373,910.32 |
| 170 000 SPECIAL NEEDS CURRICULUM | \$112,078.99 | \$113,522.46 | \$115,381.94 |
| Subtotal, 100 000's | \$14,878,430.90 | \$15,144,908.76 | \$14,944,449.17 |

COMBINED BALANCE SHEET AND FUND SUMMARY BY FUNCTION

| GENERAL FUND (FUND 10) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|------------------------|------------------------|------------------------|
| <i>SUPPORT SERVICES</i> | | | |
| 210 000 PUPIL SERVICES | \$732,533.66 | \$783,305.12 | \$853,381.85 |
| 220 000 INSTRUCTIONAL STAFF SERV | \$999,033.62 | \$998,633.56 | \$880,611.80 |
| 230 000 GENERAL ADMINISTRATION | \$423,356.82 | \$444,957.12 | \$435,746.49 |
| 240 000 SCHOOL BUILDING ADMIN | \$1,526,631.70 | \$1,601,540.65 | \$1,558,484.87 |
| 250 000 BUSINESS ADMIN | \$4,743,414.22 | \$4,734,622.08 | \$4,428,088.02 |
| 260 000 CENTRAL SERVICES | \$863,306.91 | \$747,677.62 | \$801,893.17 |
| 270 000 INSURANCE & JUDGMENTS | \$208,806.52 | \$206,731.85 | \$216,600.00 |
| 280 000 DEBT SERVICES | \$243,478.66 | \$261,999.33 | \$56,710.00 |
| 290 000 OTHER SUPPORT SERVICES | \$268,730.79 | \$98,036.78 | \$950,738.62 |
| Subtotal, 200 000's | \$10,009,292.90 | \$9,877,504.11 | \$10,182,254.82 |
| <i>NON-PROGRAM TRANSACTIONS</i> | | | |
| 410 000 INTERFUND OPERATING TRANSFER | \$2,796,658.68 | \$3,107,563.98 | \$3,247,082.64 |
| 430 000 GENERAL TUITION PAYMENTS | \$735,399.48 | \$858,020.39 | \$827,105.00 |
| 490 000 OTHER NON-PROGRAM TRANSFER | \$3,734.46 | \$195.81 | \$0.00 |
| Subtotal, 400 000's | \$3,535,792.62 | \$3,965,780.18 | \$4,074,187.64 |
| TOTAL EXPENDITURES & FINANCE USES | \$28,423,516.42 | \$28,988,193.05 | \$29,200,891.63 |

| SPECIAL REVENUE TRUST (FUND 21) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| 900 000 BEGINNING FUND BALANCE | \$191,158.46 | \$200,298.42 | \$237,892.80 |
| 936900 ENDING FUND BALANCE - RESTRICTED | \$200,298.42 | \$237,892.80 | \$237,892.80 |
| TOTAL REVENUE & OTHR FINC SOURCE | \$268,251.99 | \$226,733.44 | \$260,000.00 |
| 100 000 INSTRUCTION | \$183,542.21 | \$147,632.76 | \$0.00 |
| 200 000 SUPPORT SERVICES | \$75,569.82 | \$41,506.30 | \$260,000.00 |
| 400 000 NON-PROGRAM TRANSACTIONS | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & FINANCE USES | \$259,112.03 | \$189,139.06 | \$260,000.00 |

| SPECIAL EDUCATION FUND (FUND 27) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| 900 000 BEGINNING FUND BALANCE | \$0.00 | \$0.00 | \$0.00 |
| 900 000 ENDING FUND BALANCE | \$0.00 | \$0.00 | \$0.00 |
| TOTAL REVENUE & OTHR FINC SOURCE | \$4,356,702.29 | \$4,470,786.64 | \$4,664,144.64 |
| 100 000 INSTRUCTION | \$3,065,594.95 | \$3,231,457.59 | \$3,395,480.62 |
| 200 000 SUPPORT SERVICES | \$1,163,968.96 | \$1,117,463.15 | \$1,048,257.60 |
| 400 000 NON-PROGRAM TRANSACTIONS | \$127,138.38 | \$121,865.90 | \$220,406.42 |
| TOTAL EXPENDITURES & FINANCE USES | \$4,356,702.29 | \$4,470,786.64 | \$4,664,144.64 |

COMBINED BALANCE SHEET AND FUND SUMMARY BY FUNCTION

| NON-REFERENDUM DEBT SERVICE FUND (FUND 38) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|---|-----------------------|-----------------------|-----------------------|
| 900 000 BEGINNING FUND BALANCE | \$0.05 | \$19,630.32 | \$17,819.70 |
| RESIDUAL EQUITY TRANSFERS IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| 936320 ENDING FUND BALANCE - RESTRICTED | \$19,630.32 | \$17,819.70 | \$15,907.20 |
| TOTAL REVENUE & OTHR FINC SOURCE | \$2,317,465.63 | \$431,829.38 | \$432,700.00 |
| 281 000 LONG-TERM CAPITAL DEBT | \$2,049,028.29 | \$193,355.00 | \$194,642.50 |
| 289 000 OTHER DEBT RETIREMENT | \$248,807.07 | \$240,285.00 | \$239,970.00 |
| 400 000 OTHER DEBT RETIREMENT | \$0.00 | \$0.00 | \$0.00 |
| NON-PROGRAM TRANSACTIONS | \$2,297,835.36 | \$433,640.00 | \$434,612.50 |

| REFERENDUM DEBT SERVICE FUND (FUND 39) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|---|-----------------------|-----------------------|-----------------------|
| 900 000 BEGINNING FUND BALANCE | \$169.25 | \$169.37 | \$0.00 |
| RESIDUAL EQUITY TRANSFERS IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| 936320 ENDING FUND BALANCE - RESTRICTED | \$169.37 | \$0.00 | \$0.00 |
| TOTAL REVENUE & OTHR FINC SOURCE | \$0.12 | \$0.10 | \$0.00 |
| 281 000 LONG-TERM CAPITAL DEBT | \$0.00 | \$0.00 | \$0.00 |
| 282 000 REFINANCING | \$0.00 | \$0.00 | \$0.00 |
| 283 000 OPERATIONAL DEBT | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & FINANCE USES | \$0.00 | \$169.47 | \$0.00 |
| 842 000 INDEBTEDNESS, END OF YEAR | \$0.00 | \$0.00 | \$0.00 |

| ENERGY SAVINGS CAPITAL PROJECTS (FUND 42) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| 900 000 BEGINNING FUND BALANCE | \$0.00 | \$1,186,658.86 | \$0.00 |
| RESIDUAL EQUITY TRANSFERS IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| 938000 ENDING FUND BALANCE - ASSIGNED | \$1,186,658.86 | \$0.00 | \$0.00 |
| TOTAL REVENUES & FINANCE SOURCES | \$1,802,051.66 | \$949.80 | \$0.00 |
| 100 000 INSTRUCTION | \$0.00 | \$0.00 | \$0.00 |
| 200 000 SUPPORT SERVICES | \$615,392.80 | \$1,187,608.66 | \$0.00 |
| 400 000 NON-PROGRAM TRANSACTION | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & FINANCE USES | \$615,392.80 | \$1,187,608.66 | \$0.00 |

COMBINED BALANCE SHEET AND FUND SUMMARY BY FUNCTION

| FOOD SERVICE FUND (FUND 50) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| 936500 BEGINNING FUND BALANCE | \$74,169.49 | \$94,996.65 | \$142,324.76 |
| RESIDUAL EQUITY TRANSFERS IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| 936500 ENDING FUND BALANCE - RESTRICTED | \$94,996.65 | \$142,324.76 | \$142,324.76 |
| TOTAL REVENUES & FINANCE SOURCES | \$924,520.60 | \$939,047.13 | \$876,259.00 |
| 200 000 SUPPORT SERVICES | \$903,562.42 | \$891,566.85 | \$876,259.00 |
| 400 000 NON-PROGRAM TRANSACTION | \$131.02 | \$152.17 | \$0.00 |
| TOTAL EXPENDITURES & FINANCE USES | \$903,693.44 | \$891,719.02 | \$876,259.00 |

| COMMUNITY SERVICE (FUND 80) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| 900 000 BEGINNING FUND BALANCE | \$42,653.44 | \$28,221.89 | \$28,551.90 |
| RESIDUAL EQUITY TRANSFERS IN (OUT) | \$0.00 | \$0.00 | \$0.00 |
| 938000 ENDING FUND BALANCE -- ASSIGNED | \$28,221.89 | \$28,551.90 | \$28,551.90 |
| TOTAL REVENUES & FINANCE SOURCES | \$303,097.78 | \$303,006.57 | \$300,169.00 |
| 100 000 INSTRUCTION | \$0.00 | \$0.00 | \$0.00 |
| 200 000 SUPPORT SERVICES | \$177,230.23 | \$175,570.68 | \$154,294.20 |
| 300 000 COMMUNITY SERVICES | \$140,299.10 | \$127,105.88 | \$145,874.80 |
| 400 000 NON-PROGRAM TRANSACTION | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & FINANCE USES | \$317,529.33 | \$302,676.56 | \$300,169.00 |

| PKG & COOP PROGRAM (FUND 90) | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|--|-----------------------|-----------------------|-----------------------|
| 938000 BEGINNING FUND BALANCE | \$0.00 | \$46,004.59 | \$0.00 |
| 938000 ENDING FUND BALANCE - ASSIGNED | \$46,004.59 | \$0.00 | \$0.00 |
| TOTAL REVENUES & FINANCE SOURCES | \$76,690.15 | (\$11,426.56) | \$34,700.00 |
| 100 000 INSTRUCTION | \$0.00 | \$0.00 | \$0.00 |
| 200 000 SUPPORT SERVICES | \$30,485.56 | \$33,578.03 | \$34,700.00 |
| 400 000 NON-PROGRAM TRANSACTION | \$200.00 | \$1,000.00 | \$0.00 |
| TOTAL EXPENDITURES & FINANCE USES | \$30,685.56 | \$34,578.03 | \$34,700.00 |

COMBINED BALANCE SHEET AND FUND SUMMARY BY FUNCTION

PROPOSED PROPERTY TAX LEVY THE PROPOSED TAX LEVY FOR EACH FUND IS INCLUDED IN THE REVENUES FOR SUCH FUND UNDER SOURCE 210

| FUND | ACTUAL 2012-13 | ACTUAL 2013-14 | BUDGET 2014-15 |
|-------------------------------------|------------------------|------------------------|------------------------|
| GENERAL FUND | \$13,772,652.00 | \$13,708,126.00 | \$13,326,815.00 |
| TAX CHARGE BACKS | \$2,027.00 | \$2,146.00 | \$0.00 |
| DEBT SERVICE FUND | \$0.00 | \$0.00 | \$0.00 |
| CAPITAL EXPANSION FUND | \$0.00 | \$0.00 | \$0.00 |
| ENERGY SAVINGS CAPITAL IMPROVEMENTS | \$197,532.00 | \$191,499.00 | \$171,100.00 |
| COMMUNITY SERVICE FUND | \$252,411.00 | \$252,411.00 | \$252,411.00 |
| TOTAL SCHOOL LEVY | \$14,224,622.00 | \$14,154,182.00 | \$13,750,326.00 |

2014-15 TAX LEVY DISTRIBUTION

PORT WASHINGTON-SAUKVILLE SCHOOLS

| MUNICIPALITY | 2014 VALUES ** | PERCENT OF DISTRICT | GENERAL FUND | ENERGY SAVINGS DEBT SERVICE | COMMUNITY SERVICE | TAX CHARGE BACKS | 2014-15 TOTAL LEVY |
|-------------------------|---------------------------|---------------------|------------------------|-----------------------------|---------------------|------------------|------------------------|
| CITY OF PORT WASHINGTON | \$876,599,500.00 | 58.777963% | \$7,833,230.41 | \$100,569.09 | \$148,362.04 | \$0.00 | \$8,082,161.54 |
| TOWN OF PORT WASHINGTON | \$196,017,300.00 | 13.143400% | \$1,751,596.56 | \$22,488.36 | \$33,175.39 | \$0.00 | \$1,807,260.31 |
| TOWN OF GRAFTON | \$29,534,816.00 | 1.980376% | \$263,921.01 | \$3,388.42 | \$4,998.68 | \$0.00 | \$272,308.11 |
| TOWN OF SAUKVILLE | \$23,916,831.00 | 1.603677% | \$213,719.09 | \$2,743.89 | \$4,047.86 | \$0.00 | \$220,510.84 |
| VILLAGE OF SAUKVILLE | \$365,305,962.00 | 24.494584% | \$3,264,347.93 | \$41,910.24 | \$61,827.03 | \$0.00 | \$3,368,085.20 |
| TOTALS | \$1,491,374,409.00 | 100.00% | \$13,326,815.00 | \$171,100.00 | \$252,411.00 | \$0.00 | \$13,750,326.00 |

**The property values above are based on the certification of values issued on October 1, 2014

TAX LEVY STATISTICS

| | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| GENERAL FUND LEVY | \$12,259,387.00 | \$13,173,722.00 | \$13,567,369.00 | \$13,463,758.00 | \$13,772,652.00 | \$13,708,126.00 | \$13,326,815.00 |
| TAX CHARGE BACKS | \$25,438.00 | \$5,438.00 | \$3,567.00 | \$1,217.00 | \$2,027.00 | \$2,146.00 | \$0.00 |
| DEBT SERVICE LEVY (Referendum) | \$452,845.00 | \$469,412.00 | \$474,864.00 | \$473,429.00 | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE LEVY (Capital Energy Proj.) | | | | | \$197,532.00 | \$191,499.00 | \$171,100.00 |
| COMMUNITY SERVICE LEVY | \$315,836.00 | \$317,906.00 | \$276,808.00 | \$236,840.00 | \$252,411.00 | \$252,411.00 | \$252,411.00 |
| TOTAL TAX LEVY | \$13,053,506.00 | \$13,966,478.00 | \$14,322,608.00 | \$14,175,244.00 | \$14,224,622.00 | \$14,154,182.00 | \$13,750,326.00 |
| TAX LEVY INCREASE/(DECR) | \$816,843.95 | \$912,972.00 | \$356,130.00 | (\$147,364.00) | \$49,378.00 | (\$70,440.00) | (\$403,856.00) |
| TAX LEVY % INCREASE/-DECR. | 6.61% | 6.99% | 2.55% | -1.03% | 0.35% | -0.50% | -2.85% |
| EQUALIZED VALUE | \$1,579,468,842.00 | \$1,569,084,012.00 | \$1,517,225,155.00 | \$1,512,969,209.00 | \$1,465,147,120.00 | \$1,433,338,392.00 | \$1,491,374,409.00 |
| EQUALIZED VALUE INCREASE | \$74,946,070.00 | (\$10,384,830.00) | (\$51,858,857.00) | (\$4,255,946.00) | (\$47,822,089.00) | (\$31,808,728.00) | \$58,036,017.00 |
| EQUAL. VALUE % INCREASE | 4.75% | -0.66% | -3.31% | -0.28% | -3.16% | -2.17% | 4.05% |
| MILL RATE | 0.008264 | 0.008901 | 0.009440 | 0.009369 | 0.009709 | 0.009875 | 0.009220 |
| MILL RATE PER \$1000 OF VALUE | \$8.26449 | \$8.90104 | \$9.44000 | \$9.36916 | \$9.70866 | \$9.87498 | \$9.21990 |
| MILL RATE INCREASE/(DECR.) | \$0.11 | \$0.64 | \$0.54 | (\$0.07) | \$0.34 | \$0.17 | (\$0.66) |
| TAX INC/(DEC), \$175,000 HOME | \$20.05 | \$111.40 | \$94.32 | (\$12.40) | \$59.41 | \$29.10 | (\$114.64) |
| TAX INC, \$175,000 HOME W/ Eq. Val % APPRECIATION | \$99.33 | \$101.15 | \$39.72 | (\$17.00) | \$5.71 | (\$8.41) | (\$49.31) |
| MILL RATE % INCR./-DECR. | 1.33% | 7.70% | 6.06% | -0.75% | 3.62% | 1.71% | -6.63% |

ADDENDUM #1
PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT BUDGET SUMMARY
REVENUE LIMIT EXEMPTION ENERGY MANAGEMENT SAVINGS
FOR PROJECT YEAR 2013-14
JUNE 9, 2014

BACKGROUND

On July 17, 2012 Port Washington-Saukville School District signed a Detailed Engineering Study Agreement with McKinstry for the purpose of developing a performance contract. A performance contract totaling \$2,269,000 was signed on November 5, 2012. This report summarizes the 'to-date' savings for the implemented systems at Port Washington-Saukville School District. The project has natural gas (Therm), electric (kWh), water, and operation and maintenance savings due to the implemented Facility Improvement Measures (FIMs). Savings are determined by extrapolating measured savings from substantial completion to May 30, 2014.

ENERGY AND COST SAVINGS

The project is achieving utility savings through the implementation of the following FIMs:

| FIM Name | Project Locations | Realized Performance Savings |
|--------------------------------|-------------------|------------------------------|
| Interior / Exterior Lighting | Campus Wide | \$25,650 |
| Building Envelope Improvements | Campus Wide | \$11,708 |
| Water Conservation | Campus Wide | \$2,100 |
| Vending Machine Controls | Campus Wide | \$509 |
| Controls Upgrade | Campus Wide | \$7,100 |
| Retro-Commissioning | Campus Wide | \$6,200 |
| Mechanical Upgrades | Campus Wide | \$3,900 |
| Total | | \$57,167 |

Expected Performance Savings \$52,861

Realized Performance Savings \$57,167

Difference (Excess Savings) \$4,506

OPERATIONS & MAINTENANCE

The table below depicts the expected annual Operation and Maintenance (O&M) Savings related to specific FIMs within the Performance Contract.

| FIM Name | Project Locations | Operational Savings |
|------------------------------|--|---------------------|
| Interior / Exterior Lighting | District Wide | \$5,000 |
| Water Conservation Upgrades | District Wide | \$2,500 |
| Controls Upgrade | District Wide | \$34,728 |
| Retro-Commissioning | High School, Saukville Elementary | \$7,500 |
| Mechanical Upgrades | Dunwiddie Elementary, Saukville Elementary | \$93,987 |
| Total | | \$143,715 |

ADDENDUM #2

PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT BUDGET SUMMARY REVENUE LIMIT EXEMPTION ENERGY MANAGEMENT SAVINGS FOR PROJECT YEAR 2013-14 October 1, 2014

Year 1 Savings Summary

BACKGROUND

On July 17, 2012 the Port Washington-Saukville School District signed a Detailed Engineering Study Agreement with McKinstry for the purpose of developing a performance contract. A performance contract totaling \$2,269,000 was signed on November 5, 2012. This report summarizes the measured and verified savings for the implemented systems at Port Washington-Saukville School District. The project has natural gas (Therm), electric (kWh), water, and operation and maintenance savings due to the implemented Facility Improvement Measures.

FINANCING

The District financed \$1,800,000.00 for the project with the remainder being taken out of Fund Balance. The savings below reflect the savings associated with the \$1,800,000.00 financed and the levy associated with this savings will be reduced by \$21,630.00, with the \$21,630 being transferred from the General Fund 10 2014-15 budget.

ENERGY AND COST SAVINGS

The project is achieving measured and verified utility savings through the implementation of the following FIMs as of October 1, 2014:

| FIM Name | Project Locations | Realized Performance Savings |
|--------------------------------|-------------------|------------------------------|
| Building Envelope Improvements | Campus Wide | \$12,170 |
| Controls Upgrades | Campus Wide | \$6,532 |
| Mechanical Upgrades | Campus Wide | \$2,928 |
| Total | | \$21,630 |

**PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT
FUND 80 COMMUNITY SERVICE
BUDGET SUMMARY INFORMATION
OCTOBER 27, 2014**

District: Port Washington-Saukville (4515) - Unified School District
Contact Jim Froemming
E-mail jim.froemming@pwssd.k12.wi.us
Phone Number 262-268-6000

Common School District - Annual Meeting Date: 09-Jun-2014

Unified School District - Date the levy was set for 2014-15: 27-Oct-2014

First Class City - Date of the meeting at which the budget is communicated to the common council: 27-Oct-2014

Will the district have a Community Programs and Service Fund (Fund 80) for the 2014-2015 fiscal year? Yes

The purpose and dollar amount for all planned expenditures from the district's Fund 80 for the 2014-15 fiscal year

| | |
|---|------------|
| 1. Community Prog in Schools (inc. City Park and Rec) | 53,091.00 |
| 2. Community Expenses @ District Aquatic Center | 158,370.00 |
| 3. Community Ed Classes and Administration of Prog. | 88,708.00 |
| 4. | |
| 5. | |
| 6. | |
| 7. | |
| 8. | |
| 9. | |
| 10. | |

Please explain how the district's planned expenditures in fund 80, described above, meet the Department of Public Instruction's Criteria for use of Community Service Funds?

The Port Washington Saukville School District provides robust community programs for residents of the school district and of neighboring communities. The District Aquatic Center was built in 1989 with the intent of functioning as a community and educational pool housed on PWSSD property. It share of expenses in Fund 80 account for the majority of expenses to the fund as well as a major portion of the rental fees. The City of Port Washington GÇÖs recreation department also uses District facilities at no charge to the City with only minimal charges accounted for in Fund 80 to prepare facilities for the City Recreation Department GÇÖs use. Other expenses on a school and District level relate to facilities rental, community technology classes, cultural events, community communication and administration of community programing.

The revenue and dollar amount that for the district's Fund 80 total planned revenue.

| | |
|----------------------------|------------|
| Levy (Property Tax) | 252,411.00 |
| User Fees | 47,258.00 |
| Other Revenue | 500.00 |
| Fund Balance | 0.00 |

| | |
|--------------------------------------|------------|
| Fund 80 Revenue (all sources) | 300,169.00 |
| Expenses for Fund 80 | 300,169.00 |
| Fund 80 Levy | 252,411.00 |

| | |
|---|------------|
| Year of most recent prior Fund 80 Levy | 2012 |
| Most recent Fund 80 Levy | 252,411.00 |

The district does not intend to exceed the limit on the Fund 80 levy authority imposed by 2013 Wisconsin Acts 20 and 46 for the 2014-15 fiscal year. Agree

The district does intend to hold a referendum in order to meet the requirement to exceed the limit on Fund 80 levy authority included in 2013 Wisconsin Acts 20 and 46.