



ISD 548
PROPOSED 2019/20 BUDGET
As of June 17, 2019

**Budget Narrative
June 18, 2018**

Enrollments

Enrollment over the past ten years has declined about 6% over the past ten years. The district budgeted for 859 students for the 2019/20 school year.

Year	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
EC	0.56	0.56	0.71	0.56	1.26	7.09	4.95	6.44	5.12	-	-
HK	5.38	6.13	1.61	6.42	6.78	3.11	15.59	16.10	5.92	6.00	6.06
PreK						-	-	5.47	12.34	19.37	19.37
K	53.67	64.51	66.80	64.51	57.48	60.56	60.50	52.23	55.09	62.97	60.00
1	71.73	55.46	68.33	67.23	69.73	65.04	69.68	70.31	55.70	62.05	62.97
2	59.63	68.32	52.87	70.47	69.48	69.63	64.39	64.39	67.89	55.97	62.05
3	60.73	61.71	66.53	56.94	71.07	72.13	70.59	62.61	60.31	65.16	55.97
4	68.49	63.11	63.45	72.71	60.80	69.08	68.96	67.99	61.90	62.08	65.16
5	53.95	69.00	67.49	67.93	72.27	62.58	69.81	74.80	71.73	60.00	62.08
6	81.15	57.53	67.20	72.38	67.82	70.33	65.04	68.60	75.45	69.05	60.00
7	73.60	82.20	57.10	73.24	71.60	65.80	66.00	64.95	67.41	75.66	69.05
8	81.36	75.10	84.85	56.50	72.01	67.27	64.60	65.94	60.24	67.87	75.66
9	79.26	78.34	75.27	79.20	61.06	72.73	69.02	71.56	63.71	60.83	67.87
10	75.66	73.78	80.71	75.88	80.38	58.03	74.93	67.57	69.94	70.95	60.83
11	80.60	72.85	71.47	76.10	74.02	78.38	57.77	67.85	61.32	70.89	70.95
12	82.61	78.63	72.85	63.66	69.64	67.90	72.37	53.50	65.97	62.00	70.89
Total	928.38	907.23	897.24	903.73	905.40	889.66	894.20	880.31	860.04	870.85	868.91

Funding

The school district is funded primarily through state aid and local property taxes.

The primary state funding source is General Education Revenue totalling \$7,460,000 or 47% of the district's total revenue. An additional \$959,000 of General Education Revenue is paid via local property taxes.

General Education Revenue is determined by a state-legislature-determined Formula Allowance multiplied by the number of students enrolled in the school district. The Formula Allowance for 2018/19 school year is \$6312, which represents a 2% increase from the previous school year. Below is a history of Formula Allowance increases provided by the state legislature.

2006/07	4%
2007/08	2%
2008/09	1%
2009/10	0%
2010/11	0%

2011/12	1%
2012/13	1%
2013/14	1.5%
2014/15	1.5%
2015/16	2%
2016/17	2%
2017/18	2%
2018/19	2%
2019/20	2% (estimated, Minnesota Legislature is in session)

Debt Service levy (\$1,989,000), State Special Education Aid (\$1,792,000), Federal Child Nutrition (\$530,000), and Federal Title programs (\$396,000) are the major additional funding sources.

Local property tax revenues are \$3,476,000 for 2019/20 of which \$1,212,000 are generated for education, \$137,000 for Early & Adult education programs, \$1,989,000 for the payment of debt, and \$138,000 for payment of post-employment benefits.

Compared to 495 Minnesota school districts and charter schools for the 2017/18 school year, Pelican Rapids' educational funding per student ranks 368th.

<u>Rank</u>	<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Total</u>
ISD 548	178	424	209	368

<u>Dollars</u>	<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Total</u>
ISD 548	\$1,989	\$8,990	\$433	\$11,412
State Average	\$2,409	\$9,821	\$461	\$12,691

Local ranking tends to rise and fall depending on each district's activity with the passage of operating levy referendums. Districts with high levels of poverty also tend to generate more state and federal funding.

General Fund Expenses

Labor	57%	Administration	9%
Benefits	17%	Regular Education	51%
Services	20%	Vocational Education	3%
Supplies	4%	Special Education	14%
Improvements	2%	Program Support	1%
		Student Support	8%
		Building Support	14%
Total	100.0%	Total	100.0%

Fund Balance

Fund Balance or “reserves” is a measure of financial health. The General Fund Unappropriated fund balance is budgeted to end the 2019/20 school year at \$99,576 or 1% of expenses. The statewide average was 20% in 2016.

FY 2019/20	Revenue	Expense	End FB
General Fund	9,530,700	9,825,902	99,576
Capital Outlay	353,300	380,000	37,190
Food Service	518,350	520,175	130,615
Community Ed	283,800	311,675	7,884
Debt Service	1,989,000	3,637,549	-62,681
Trust	10,000	10,000	49,866
Activity	95,000	95,000	72,239
OPEB Trust	500	38,000	-34,836
OPEB Debt	138,200	135,600	14,372
Total	12,918,850	14,953,901	314,225

The school district’s Debt Service fund will refund \$1.6 million of bonds using proceeds from a previous sale of bonds with a lower interest rate. The lower interest rate is passed on to property taxpayers in the form of lower taxes.

The school district’s OPEB Debt fund and Trust fund will cease at the end of the 2019/20 school year as predetermined at the time these two funds were created. The OPEB funds were created to pay health insurance for school district retirees in exchange for the elimination of this benefit for current employees.

Budget Reductions

The School Board approved \$906,948 in budget reductions for the 2019/20 school year as follows:

4 FTE Teachers	\$233,700
.5 FTE FACS	\$50,598
.5 FTE Choir	\$41,337
.5 FTE Spanish	\$28,763
.61 Phy Ed	\$37,825
1 Assistant Boy Basketball	\$3,767
1 Jr High Track	\$1,833
2 All School Musical	\$4,717
Assistant Extra Vocal Group	\$2,767

2.7 Elementary Non-certified	\$29,918
4.2 High School Non-certified	\$78,800
1 Technology Support	\$50,550
.56 Custodian	\$12,575
.25 Athletics Support	\$7,600
Teacher on Call contract	\$15,000
Pupil Services contract	\$43,500
Business Services Contract	\$15,000
Instructional Time	\$68,466
Athletic Supplies	\$15,250
High School Supplies	\$25,100
Elementary Supplies	\$39,882
Custodial Supplies	\$25,000
Fund Balance Improvement	\$75,000
Total Reductions	\$906,948

General Fund Revenue

			(9,942,447)	(9,830,300)	(9,884,000)
Line	Account	Description	Actual	Budget	Proposed
1	01-000-000-000-001-000	Districtwide Property Tax Levy	(767,636)	(723,200)	(714,600)
2	01-000-000-000-004-000	Districtwide Tax Increment Finance	(48)	-	-
3	01-000-000-000-005-000	Districtwide Re-Employment Levy	(599)	-	(4,200)
4	01-000-000-000-019-000	Districtwide Misc Local Taxes	(6)	(2,000)	-
5	01-000-000-000-092-000	Districtwide Interest Income	(20,713)	(5,000)	(10,000)
6	01-000-000-000-093-000	Districtwide Facility Rental Fees	(7,216)	(5,000)	(5,000)
7	01-000-000-000-099-000	Districtwide Misc Revenue	(23,012)	(3,000)	(10,000)
8	01-000-000-342-001-000	Districtwide Safe Schools Levy	(38,288)	(34,900)	(34,600)
9	01-005-000-000-010-000	Districtwide Apportionment	(57,905)	(50,000)	(50,000)
10	01-005-000-000-050-000	Districtwide Fee Income	(385)	(2,000)	(500)
11	01-005-000-000-071-000	Districtwide Medical Assistance	(781)	(2,000)	(1,000)
12	01-005-000-000-096-000	Districtwide Donation Income	(991)	-	-
13	01-005-000-000-201-000	Districtwide Endowment	(33,910)	(30,000)	(30,000)
14	01-005-000-000-211-000	Districtwide General Ed Aid	(5,405,434)	(5,757,625)	(5,592,000)
15	01-005-000-000-212-000	Districtwide Literacy Aid	(43,340)	-	-
16	01-005-000-000-227-000	Districtwide Abatement Aid	(0)	(25)	-
17	01-005-000-000-234-000	Districtwide Ag Land Aid	(7,561)	(7,000)	-
18	01-005-000-000-258-000	Districtwide Mobile Home Aid	(22)	-	-
19	01-005-000-000-370-000	Districtwide Other State Aids	(5,895)	-	-
20	01-005-000-000-397-000	Districtwide TRA/PERA Special Funding	(32,982)	-	(33,000)
21	01-005-000-000-624-000	Districtwide Sales of Equipment	(4,000)	(500)	(500)
22	01-005-000-000-628-000	Districtwide Judgement Income	(2,186)	-	-
23	01-005-000-302-001-000	Districtwide Operating Capital Levy	(131,191)	(92,600)	(108,100)
24	01-005-000-302-211-000	Districtwide Operating Capital Aid	(13,343)	(57,900)	(34,900)
25	01-005-000-306-211-000	Districtwide Staff Development Aid	(115,964)	(58,400)	(118,800)
26	01-005-000-309-211-000	Districtwide Basic Skills Extended Time Aid	(13,637)	-	(75,700)
27	01-005-000-313-001-000	Districtwide Integration Levy	-	(45,900)	(49,200)
28	01-005-000-313-021-000	Districtwide Cultural Collaborative Tuition	-	(20,725)	(20,000)
29	01-005-000-313-300-000	Districtwide Integration Aid	-	(116,675)	(114,200)
30	01-005-000-315-001-000	Districtwide Integration Levy	(50,168)	-	-
31	01-005-000-315-096-000	Districtwide Integration Donations	(2,050)	-	-
32	01-005-000-315-300-000	Districtwide Integration Aid	(105,971)	-	-
33	01-005-000-317-211-000	Districtwide Compensatory Aid	(978,489)	(992,300)	(969,100)
34	01-005-000-330-211-000	Districtwide Learning & Development Aid	(195,927)	(200,000)	(208,500)
35	01-005-000-388-211-000	Districtwide Gifted & Talented Aid	(12,181)	(12,000)	(12,200)
36	01-005-000-830-001-000	Districtwide Career & Technical Levy	(75,163)	(82,700)	(90,700)
37	01-005-400-000-021-000	Districtwide Tuition from MN Districts	(0)	(30,000)	-
38	01-005-420-740-360-000	Districtwide Special Education Aid	(619,654)	(648,500)	(648,500)
39	01-005-760-714-300-000	Districtwide Transportation Desegregation Aid	(1,762)	-	-
40	01-005-760-720-300-000	Districtwide Transportation Aid - Nonpublic	(9)	-	-
41	01-005-850-000-001-000	Districtwide Health & Safety Levy	(3,903)	(7,300)	-
42	01-005-850-000-099-100	Districtwide Baseball Project Revenue	(53,445)	-	-
43	01-005-850-302-099-000	Districtwide Operating Capital Misc Revenue	(5,000)	-	-

General Fund Revenue

			(9,942,447)	(9,830,300)	(9,884,000)
Line	Account	Description	Actual	Budget	Proposed
44	01-005-865-000-001-000	Districtwide LTFM Levy	(241,222)	(239,000)	(210,300)
45	01-005-865-000-317-000	Districtwide LTFM Aid	-	(112,900)	-
46	01-100-000-000-050-000	Elementary Headphone Fees	(293)	-	-
47	01-100-200-000-211-000	Elementary Voluntary Pre-K Aid	-	-	(125,000)
48	01-100-258-000-099-560	Elementary Music Revenues	(409)	-	-
49	01-300-255-000-621-000	Secondary Industrial Tech Resale	(518)	-	(500)
50	01-300-259-000-621-000	Secondary Material Resale Income	(1,004)	(1,500)	(1,000)
51	01-300-291-000-060-220	Secondary Admissions - All School Play	(2,517)	(1,000)	(2,000)
52	01-300-292-000-040-210	Secondary Activity Fees	(2,857)	(11,000)	(2,000)
53	01-300-292-000-060-210	Secondary Activity Tickets	(14,858)	(1,200)	(14,000)
54	01-300-294-000-060-200	Boys Activities Ticket Sales - Football	(7,068)	(5,500)	(7,000)
55	01-300-294-000-060-200	Boys Activities Ticket Sales - Basketball	(14,303)	(6,000)	(7,000)
56	01-300-294-000-060-200	Boys Activities Ticket Sales - Wrestling	(9,315)	(2,000)	(9,000)
57	01-300-294-000-060-210	Boys Activities Ticket Sales - Track	(4,115)	(500)	(4,000)
58	01-300-294-000-060-220	Boys Activities Ticket Sales - Cross Country	(100)	(100)	(100)
59	01-300-296-000-060-200	Girls Activities Ticket Sales - Basketball	(9,144)	(5,000)	(7,500)
60	01-300-296-000-060-210	Girls Activities Ticket Sales - Track	(4,115)	(500)	(1,500)
61	01-300-296-000-060-210	Girls Activities Ticket Sales - Volleyball	(7,048)	(4,000)	(5,000)
62	01-300-296-000-060-220	Girls Activities Ticket Sales - Cross Country	(150)	(100)	(100)
63	01-300-296-000-060-220	Girls Activities Ticket Sales - Dance Line	(1,199)	-	(1,200)
64	01-303-000-303-211-000	ALC General Ed Aid	(408,349)	(150,000)	(244,000)
65	01-600-204-414-400-000	Federal Title II Aid	(35,711)	(35,950)	(40,000)
66	01-600-205-417-400-000	Federal Title III Aid	(20,775)	(21,650)	(17,500)
67	01-600-216-401-401-000	Federal Title I Aid	(311,601)	(245,150)	(250,000)
68	01-600-216-424-400-000	Federal Title IV Aid	(15,010)	-	-

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
69	01-005-000-000-401-010	Oth Supplies & resale-PR FUND GRANT	145	-	-
70	01-005-000-342-305-000	Liaison Officer and social Worker	-	-	-
71	01-005-000-342-580-000	CAP OUTLAY LEASE	66,630	-	-
72	01-005-000-342-581-000	CAP.LEASE INTEREST PAID	19,512	-	-
73	01-005-010-000-110-000	School Board Salary	14,725	14,500	15,000
74	01-005-010-000-210-000	School Board FICA	498	700	500
75	01-005-010-000-214-000	School Board PERA	599	700	600
76	01-005-010-000-366-000	School Board Travel	3,604	3,000	3,600
77	01-005-010-000-381-000	School Board Printing	11,336	12,000	12,000
78	01-005-010-000-899-000	School Board Miscellaneous	1,078	2,000	1,500
79	01-005-020-000-110-000	Supt Office Administrator	129,132	131,725	136,325
80	01-005-020-000-170-000	Supt Office Secretary/Payroll Clerk	39,390	40,250	47,775
81	01-005-020-000-210-000	Supt Office FICA	12,714	13,150	14,125
82	01-005-020-000-214-000	Supt Office PERA	2,954	3,025	3,800
83	01-005-020-000-218-000	Supt Office TRA	9,685	9,875	10,800
84	01-005-020-000-220-000	Supt Office Health	20,274	20,275	20,275
85	01-005-020-000-230-000	Supt Office Life	470	500	525
86	01-005-020-000-240-000	Supt Office LTD	341	525	375
87	01-005-020-000-250-000	Supt Office 403B	3,000	3,000	3,100
88	01-005-020-000-305-000	Supt Office Services	-	2,000	2,000
89	01-005-020-000-366-000	Supt Office Travel	8,154	2,000	8,000
90	01-005-020-000-401-000	Supt Office Supplies	8,406	4,200	8,400
91	01-005-105-000-305-000	Election Services	-	500	500
92	01-005-110-000-171-000	Business Office Salary	43,432	-	-
93	01-005-110-000-210-000	Business Office FICA	3,323	-	-
94	01-005-110-000-214-000	Business Office PERA	3,129	-	-
95	01-005-110-000-230-000	Business Office Life	81	-	-
96	01-005-110-000-240-000	Business Office LTD	141	-	-
97	01-005-110-000-305-000	Business Office Services	41,935	110,000	95,000
98	01-005-110-000-314-000	Business Office Region 1	7,623	14,000	8,000
99	01-005-110-000-329-000	Business Office Postage Machine	-	7,500	7,500
100	01-005-110-000-402-000	Business Office Bank Fees	-	6,000	6,000
101	01-005-110-000-896-000	Business Office PCORI fee	392	-	400
102	01-005-110-302-316-000	Business Office Data Processing	18,758	14,000	19,000
103	01-005-420-372-295-000	Special Ed Medical Assistance	781	-	1,000
104	01-005-605-313-140-000	Cultural Collaborative Educator	-	4,975	12,850
105	01-005-605-313-210-000	Cultural Collaborative FICA	-	375	1,000
106	01-005-605-313-218-000	Cultural Collaborative TRA	-	375	1,025
107	01-005-605-313-430-000	Cultural Collaborative Supplies	-	15,000	5,400
108	01-005-640-308-185-000	Staff Development Stipends	2,600	-	2,600
109	01-005-640-308-210-000	Staff Development FICA	175	-	200
110	01-005-640-308-218-000	Staff Development TRA	195	-	200
111	01-005-640-308-305-000	Staff Development Services	72,724	17,000	67,275
112	01-005-640-308-366-000	Staff Development Travel	10,304	9,000	10,000
113	01-005-640-308-401-000	Staff Development Supplies	532	-	500
114	01-005-720-000-170-000	Medical Services Salary	33,572	34,300	35,925
115	01-005-720-000-210-000	Medical Services FICA	2,568	2,625	2,775
116	01-005-720-000-214-000	Medical Services PERA	2,518	2,575	2,850
117	01-005-720-000-401-000	Medical Services Supplies	999	1,000	1,000
118	01-005-760-713-360-000	Bussing - Open Enrollment	15,268	12,200	15,725
119	01-005-760-714-360-000	Bussing - Integration	-	2,000	-

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
120	01-005-760-720-360-000	Bussing - Regular	352,217	538,000	378,000
121	01-005-760-720-362-000	Bussing - Fuel Escalation Costs	15,005	-	-
122	01-005-760-723-170-000	Bussing - Special Ed Salary	3,352	1,200	4,800
123	01-005-760-723-210-000	Bussing - Special Ed FICA	256	100	375
124	01-005-760-723-214-000	Bussing - Special Ed PERA	251	100	400
125	01-005-760-723-220-000	Bussing - Special Ed Health	2	-	-
126	01-005-760-723-360-000	Bussing - Special Ed	45,570	37,000	48,100
127	01-005-760-723-442-000	Bussing - Special Ed Fuel	1,114	500	-
128	01-005-760-733-360-000	Bussing - Extra Curricular	87,713	46,200	90,300
129	01-005-760-733-365-000	Bussing - Extra-Curricular Chargeback	-	(43,900)	-
130	01-005-760-737-360-000	Bussing - Walkers	30,892	24,200	31,825
131	01-005-790-000-370-000	Pupil Support - Copier/Computer Leases	28,851	47,000	35,000
132	01-005-790-000-430-000	Pupil Support - Channel 2 Supplies	4,747	5,000	5,000
133	01-005-790-000-431-000	Pupil Support - Copier Paper	17,642	-	8,000
134	01-005-790-000-580-000	Pupil Support - Computer Leasing	55,031	53,500	30,000
135	01-005-790-000-581-000	Pupil Support - Computer Lease Interest	-	1,500	-
136	01-005-790-000-820-000	Pupil Support - Membership Fees	29,393	26,000	20,000
137	01-005-790-000-899-000	Pupil Support - Miscellaneous	22,060	5,000	5,000
138	01-005-790-313-170-000	Culture Collaborative Liaison	-	-	12,000
139	01-005-790-313-210-000	Culture Collaborative FICA	-	-	900
140	01-005-790-313-214-000	Culture Collaborative PERA	-	-	900
141	01-005-790-313-366-000	Culture Collaborative Travel	-	-	750
142	01-005-790-315-170-000	PARENT LIASON	10,945	-	-
143	01-005-790-315-210-000	FICA/Medicare	841	-	-
144	01-005-790-315-214-000	P.E.R.A. INTEGRATION	822	-	-
145	01-005-790-315-366-000	INTEGRATION - TRAVEL	3,010	-	-
146	01-005-790-799-170-000	OTC Collaborative Parent Liaison	1,725	-	-
147	01-005-790-799-210-000	OTC Collaborative FICA	132	-	-
148	01-005-790-799-214-000	OTC Collaborative PERA	129	-	-
149	01-005-810-000-170-000	Maintenance Salary	328,915	336,175	335,225
150	01-005-810-000-185-000	Maintenance Other Employee Pay	52,005	46,000	34,800
151	01-005-810-000-210-000	Maintenance FICA	26,675	29,250	30,200
152	01-005-810-000-214-000	Maintenance PERA	26,192	25,225	31,150
153	01-005-810-000-218-000	Maintenance TRA	294	450	-
154	01-005-810-000-220-000	Maintenance Health	29,880	29,900	29,925
155	01-005-810-000-230-000	Maintenance Life	721	700	875
156	01-005-810-000-240-000	Maintenance LTD	1,240	1,325	1,225
157	01-005-810-000-250-000	Maintenance 403B	4,000	5,000	5,000
158	01-005-810-000-320-000	Maintenance Telephone	19,083	13,000	19,000
159	01-005-810-000-331-000	Maintenance Water/Sewer	9,016	11,500	10,000
160	01-005-810-000-332-000	Maintenance Electricity	186,799	190,000	190,000
161	01-005-810-000-334-000	Maintenance Garbage/Landfill	50,814	35,000	55,000
162	01-005-810-000-351-000	Maintenance Site Improvements	-	20,000	25,000
163	01-005-810-000-352-000	Maintenance Building Repairs	5,292	50,000	60,000
164	01-005-810-000-353-000	Maintenance Equipment Repairs	13,556	13,000	15,000
165	01-005-810-000-401-000	Maintenance Supplies	77,448	58,000	50,000
166	01-005-810-000-440-000	Maintenance Natural Gas	65,717	60,000	70,000
167	01-005-810-000-442-000	Maintenance Vehicle Fuel	9,980	6,000	10,000
168	01-005-810-000-899-000	Maintenance Miscellaneous	1,241	1,500	1,500
169	01-005-840-000-351-000	Sites Upkeep	22,901	-	-
170	01-005-840-000-352-000	Bldg Repairs	49,903	-	-

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
171	01-005-840-000-353-000	Equipt.repairs	2,215	-	-
172	01-005-850-000-305-100	Baseball Project Expenditure	43,790	-	-
173	01-005-850-302-350-000	Operating Capital Repair	9,311	5,000	-
174	01-005-850-302-530-000	Operating Capital Equipment	67,588	50,000	50,000
175	01-005-850-302-555-000	Operating Capital Technology Equipment	37,603	30,000	30,000
176	01-005-865-347-305-000	LTFM Physical Haz Fees For Services	442	-	1,200
177	01-005-865-347-401-000	LTFM Physical Haz Fees Supplies	258	-	-
178	01-005-865-349-305-000	LTFM Oth Haz Mat. Fees For Services	280	-	200
179	01-005-865-352-305-000	LTFM Environ H&S Fees For Services	12,086	-	9,500
180	01-005-865-352-401-000	LTFM Environ H&S Supplies	62	-	-
181	01-005-865-358-305-000	LTFM Asbestos Services	40,500	38,050	-
182	01-005-865-363-305-000	LTFM Fire Safety Fees For Services	10,158	-	3,000
183	01-005-865-368-305-000	LTFM Building Envelope Services	44,615	104,425	19,000
184	01-005-865-369-305-000	LTFM Building Hardware Services	2,065	-	10,000
185	01-005-865-369-535-000	LTFM Building Hardware Lease	50,574	-	25,000
186	01-005-865-370-305-000	LTFM Electrical Services	-	17,500	82,100
187	01-005-865-379-305-000	LTFM Finishes Services	120,682	87,975	20,000
188	01-005-865-380-305-000	LTFM HVAC Services	-	8,000	20,000
189	01-005-865-381-305-000	LTFM Plumbing Services	-	6,000	-
190	01-005-865-384-305-000	LTFM Grounds Services	-	22,500	20,000
191	01-005-920-000-740-000	Aid Anticipation Interest	-	-	30,000
192	01-005-920-000-790-000	Aid Anticipation Expenses	-	-	7,500
193	01-005-930-000-270-000	Employee Benefits - Workers Compensation	40,889	43,000	43,000
194	01-005-930-000-280-000	Employee Benefits - Reemployment	4,237	2,000	4,300
195	01-005-930-000-295-000	Chargebacks	(68,579)	-	-
196	01-005-930-000-299-000	Employee Benefits - Flex	23,453	3,000	25,000
197	01-005-940-000-340-000	Insurance - Property & Liability	70,847	67,000	75,000
198	01-100-050-000-110-000	Elementary Principal Office Administrator	113,529	113,425	117,750
199	01-100-050-000-170-000	Elementary Principal Office Secretary	47,910	52,300	41,375
200	01-100-050-000-210-000	Elementary Principal Office FICA	11,746	12,675	12,225
201	01-100-050-000-214-000	Elementary Principal Office PERA	3,581	3,925	3,300
202	01-100-050-000-218-000	Elementary Principal Office TRA	8,515	8,500	9,325
203	01-100-050-000-220-000	Elementary Principal Office Health	10,954	16,300	15,650
204	01-100-050-000-230-000	Elementary Principal Office Life	202	200	200
205	01-100-050-000-240-000	Elementary Principal Office LTD	177	250	200
206	01-100-050-000-250-000	Elementary Principal Office 403B	-	-	2,000
207	01-100-050-000-299-000	Elementary Principal Office Misc Compensation	-	3,000	-
208	01-100-200-000-141-000	Elementary Voluntary Pre-Kindergarten Para	30,485	34,050	39,325
209	01-100-200-000-210-000	Elementary Voluntary Pre-Kindergarten FICA	1,955	2,600	3,025
210	01-100-200-000-214-000	Elementary Voluntary Pre-Kindergarten PERA	2,260	2,550	3,150
211	01-100-200-000-220-000	Elementary Voluntary Pre-Kindergarten Health	2,231	2,450	2,475
212	01-100-200-000-305-000	Elementary Voluntary Pre-Kindergarten Services	84,085	65,000	85,000
213	01-100-200-000-430-000	Elementary Voluntary Pre-Kindergarten Supplies	6,082	1,000	3,000
214	01-100-201-000-140-000	Elementary Kindergarten Educator	114,722	18,550	150,875
215	01-100-201-000-210-000	Elementary Kindergarten FICA	8,380	14,200	11,575
216	01-100-201-000-218-000	Elementary Kindergarten TRA	8,630	13,928	12,000
217	01-100-201-000-220-000	Elementary Kindergarten Health	4,320	-	12,975
218	01-100-201-000-230-000	Elementary Kindergarten Life	201	400	450
219	01-100-201-000-240-000	Elementary Kindergarten LTD	356	725	475
220	01-100-201-000-250-000	Elementary Kindergarten 403B	1,500	3,000	3,000
221	01-100-201-000-251-000	Elementary Kindergarten HSA	-	1,150	900

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
222	01-100-201-000-430-000	Instructional Supplies VPreK	1,683	-	1,700
223	01-100-201-330-140-000	Elementary Kindergarten Learn Dev Educator	69,792	70,950	72,450
224	01-100-201-330-210-000	Elementary Kindergarten Learn Dev FICA	5,339	5,425	5,550
225	01-100-201-330-218-000	Elementary Kindergarten Learn Dev TRA	5,259	5,325	5,750
226	01-100-201-330-220-000	Elementary Kindergarten Learn Dev Health	-	-	4,325
227	01-100-201-330-230-000	Elementary Kindergarten Learn Dev Life	101	100	150
228	01-100-201-330-240-000	Elementary Kindergarten Learn Dev LTD	178	175	225
229	01-100-201-330-250-000	Elementary Kindergarten Learn Dev 403B	1,500	2,000	2,000
230	01-100-201-330-251-000	Elementary Kindergarten Learn Dev HSA	-	300	300
231	01-100-201-330-430-000	Elementary Kindergarten Learn Dev Supplies	-	1,000	1,000
232	01-100-203-000-140-000	Elementary Grade 1-6 Educator	904,905	1,061,200	915,375
233	01-100-203-000-141-000	Elementary Grade 1-6 Para	35,312	35,925	-
234	01-100-203-000-145-000	Elementary Grade 1-6 Substitute	167	3,000	52,650
235	01-100-203-000-185-000	Elementary Grade 1-6 Other Employee Pay	3,804	1,450	3,175
236	01-100-203-000-210-000	Elementary Grade 1-6 FICA	76,486	84,050	90,425
237	01-100-203-000-214-000	Elementary Grade 1-6 PERA	2,826	2,825	2,300
238	01-100-203-000-218-000	Elementary Grade 1-6 TRA	80,085	79,600	91,275
239	01-100-203-000-220-000	Elementary Grade 1-6 Health	92,095	91,225	107,957
240	01-100-203-000-220-100	Elem OPEB Implicit Rate Subsidy	(8,370)	-	-
241	01-100-203-000-230-000	Elementary Grade 1-6 Life	1,792	1,750	2,750
242	01-100-203-000-240-000	Elementary Grade 1-6 LTD	3,168	3,075	3,700
243	01-100-203-000-250-000	Elementary Grade 1-6 403B	16,412	24,575	24,650
244	01-100-203-000-251-000	Elementary Grade 1-6 HSA	-	4,950	5,450
245	01-100-203-000-295-000	Chargebacks	34,241	-	-
246	01-100-203-000-305-000	Elementary Grade 1-6 Services	54,778	60,000	-
247	01-100-203-000-366-000	Elementary Grade 1-6 Inservice	218	4,000	-
248	01-100-203-000-555-000	ELEMENTARY TECHNOLOGY ORDER	451	-	-
249	01-100-203-000-891-000	Elementary TRA/PERA Spec Funding	16,491	-	16,500
250	01-100-203-302-460-000	Elementary Grade 1-6 Textbooks	24,008	25,800	26,000
251	01-100-203-302-530-000	Elementary Grade 1-6 Equipment	2,211	6,200	6,200
252	01-100-203-309-140-000	Elementary Basic Skills Extended	13,637	-	-
253	01-100-203-313-140-000	Elementary Integration Educator	-	60,025	52,400
254	01-100-203-313-210-000	Elementary Integration FICA	-	4,600	4,025
255	01-100-203-313-218-000	Elementary Integration TRA	-	4,500	4,150
256	01-100-203-313-220-000	Elementary Integration Health	-	5,750	4,325
257	01-100-203-313-230-000	Elementary Integration Life	-	125	150
258	01-100-203-313-240-000	Elementary Integration LTD	-	150	175
259	01-100-203-313-250-000	Elementary Integration 403B	-	-	1,500
260	01-100-203-313-251-000	Elementary Integration HSA	-	-	300
261	01-100-203-313-305-000	Elementary Integration Services	-	4,275	3,400
262	01-100-203-313-366-000	Elementary Integration Inservice	-	1,500	1,500
263	01-100-203-315-140-000	Integration - Elem Lic Instructor Slary	47,155	-	-
264	01-100-203-315-210-000	FICA/Medicare	3,607	-	-
265	01-100-203-315-218-000	T.R.A.	3,537	-	-
266	01-100-203-315-220-000	HEALTH INSURANCE	4,320	-	-
267	01-100-203-315-230-000	LIFE INSURANCE	102	-	-
268	01-100-203-315-240-000	LONG TERM DISABILITY INSURANCE	178	-	-
269	01-100-203-317-140-000	Elementary Basic Skills Educator	536,164	287,100	293,150
270	01-100-203-317-210-000	Elementary Basic Skills FICA	23,194	21,975	22,450
271	01-100-203-317-218-000	Elementary Basic Skills TRA	25,676	21,550	23,275
272	01-100-203-317-220-000	Elementary Basic Skills Health	29,527	29,700	29,750

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
273	01-100-203-317-230-000	Elementary Basic Skills Life	509	400	600
274	01-100-203-317-240-000	Elementary Basic Skills LTD	886	725	925
275	01-100-203-317-250-000	Elementary Basic Skills 403B	7,959	8,000	8,000
276	01-100-203-317-251-000	Elementary Basic Skills HSA	-	1,150	1,200
277	01-100-203-330-140-000	Elementary Grade 1-6 Learn Dev Educator	71,576	70,950	72,450
278	01-100-203-330-210-000	Elementary Grade 1-6 Learn Dev FICA	4,988	5,425	5,550
279	01-100-203-330-218-000	Elementary Grade 1-6 Learn Dev TRA	5,259	5,325	5,750
280	01-100-203-330-220-000	Elementary Grade 1-6 Learn Dev Health	4,320	4,325	4,325
281	01-100-203-330-230-000	Elementary Grade 1-6 Learn Dev Life	101	100	150
282	01-100-203-330-240-000	Elementary Grade 1-6 Learn Dev LTD	178	200	225
283	01-100-203-330-250-000	Elementary Grade 1-6 Learn Dev 403B	2,000	2,000	2,000
284	01-100-203-330-251-000	Elementary Grade 1-6 Learn Dev HSA	-	300	300
285	01-100-203-330-430-000	Elementary Grade 1-6 Learn Dev Supplies	25,337	26,000	10,018
286	01-100-203-733-360-000	Elementary Field Trip Bussing	-	1,000	1,000
287	01-100-218-388-430-000	Elementary Art Supplies	2,793	3,000	3,000
288	01-100-240-000-430-000	Elementary Phy Ed Supplies	-	500	500
289	01-100-258-000-430-000	Elementary Music Supplies - Choir	243	400	400
290	01-100-259-000-430-000	Elementary Music Supplies - Band/Orchestra	1,363	500	1,500
291	01-100-260-000-430-000	Elementary Science Supplies	592	200	600
292	01-100-620-000-430-000	Elementary Library Supplies	751	750	750
293	01-100-620-000-470-000	Elementary Library Books	646	1,800	1,800
294	01-100-640-306-185-000	Elementary Staff Development Stipends	3,477	5,000	-
295	01-100-640-306-210-000	Elementary Staff Development FICA	251	400	-
296	01-100-640-306-214-000	Elementary Staff Development PERA	41	125	-
297	01-100-640-306-218-000	Elementary Staff Development TRA	220	250	-
298	01-100-640-306-305-000	Elementary Staff Development Services	2,048	3,000	-
299	01-100-640-306-366-000	Elementary Staff Development Inservice	1,050	3,000	-
300	01-100-640-306-401-000	Elementary Staff Development Supplies	1,284	3,000	-
301	01-100-640-306-555-000	Elementary Staff Development Equipment	3,817	1,850	-
302	01-200-211-733-360-000	High School Field Trips	1,690	-	-
303	01-200-257-000-170-000	Technology Coordinator	34,770	35,350	36,600
304	01-200-257-000-185-000	COMPUTER TECH. Other Salary Pymts	5,500	-	5,500
305	01-200-257-000-210-000	Technology FICA	2,599	2,700	3,225
306	01-200-257-000-214-000	Technology PERA	2,608	2,650	2,900
307	01-200-257-000-218-000	Technology TRA	414	-	450
308	01-200-257-000-220-000	Technology Health	8,561	7,950	7,950
309	01-200-257-000-230-000	Technology Life	109	100	125
310	01-200-257-000-240-000	Technology LTD	191	175	175
311	01-200-257-000-250-000	Technology 403B	148	-	-
312	01-200-257-000-305-000	Tech/LCSC Contracted Services	143,253	-	99,450
313	01-200-257-000-430-000	Technology Supplies	8,264	15,000	15,000
314	01-200-420-000-395-000	Spec Educ Cooperativ	11,248	-	-
315	01-200-790-000-305-000	Contracted Svs-Social Workers/PRPD	25,000	-	25,000
316	01-250-401-740-140-000	Special Ed Speech Educator	69,792	70,950	-
317	01-250-401-740-210-000	Special Ed Speech FICA	4,861	5,425	-
318	01-250-401-740-218-000	Special Ed Speech TRA	5,234	5,325	-
319	01-250-401-740-220-000	Special Ed Speech Health	6,045	4,325	-
320	01-250-401-740-230-000	Special Ed Speech Life	101	100	-
321	01-250-401-740-240-000	Special Ed Speech LTD	178	200	-
322	01-250-401-740-250-000	Special Ed Speech 403B	2,000	2,000	-
323	01-250-401-740-251-000	Special Ed Speech HSA	-	300	-

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
324	01-250-401-740-396-000	Spec Ed Coop Purchased Service	18,980	-	-
325	01-250-401-740-397-000	Purchased Services-Benefits	5,500	-	-
326	01-250-401-740-433-000	Special Ed Speech Supplies	763	1,125	1,125
327	01-250-402-740-140-000	Special Ed DCD/Mild Educator	95,119	73,800	78,075
328	01-250-402-740-161-000	PARA Salary	18,789	-	-
329	01-250-402-740-162-000	Special Ed DCD/Mild Para - One on One	47,716	78,750	130,375
330	01-250-402-740-210-000	Special Ed DCD/Mild FICA	10,923	11,675	16,075
331	01-250-402-740-214-000	Special Ed DCD/Mild PERA	4,988	5,900	10,475
332	01-250-402-740-218-000	Special Ed DCD/Mild TRA	7,159	5,525	6,200
333	01-250-402-740-220-000	Special Ed DCD/Mild Health	18,592	14,675	14,325
334	01-250-402-740-230-000	Special Ed DCD/Mild Life	174	150	225
335	01-250-402-740-240-000	Special Ed DCD/Mild LTD	307	275	275
336	01-250-402-740-250-000	Special Ed DCD-Mild 403B	-	2,250	2,250
337	01-250-402-740-251-000	Special Ed DCD-Mild HSA	-	425	450
338	01-250-402-740-433-000	Special Ed DCD/Mild Supplies	-	500	500
339	01-250-404-740-150-000	Special Ed Physically Impaired DAPE Specialist	12,033	12,050	12,325
340	01-250-404-740-162-000	Special Ed Physically Impaired Para - One on One	49,307	45,200	46,000
341	01-250-404-740-174-000	Special Ed Physically Impaired DAPE Specialist	-	-	-
342	01-250-404-740-210-000	Special Ed Physically Impaired FICA	4,574	4,400	4,500
343	01-250-404-740-214-000	Special Ed Physically Impaired PERA	3,698	3,400	3,675
344	01-250-404-740-218-000	Special Ed Physically Impaired TRA	894	900	1,000
345	01-250-404-740-220-000	Special Ed Physically Impaired Health	3,354	10,750	10,875
346	01-250-404-740-230-000	Special Ed Physically Impaired Life	17	125	125
347	01-250-404-740-240-000	Special Ed Physically Impaired LTD	30	200	250
348	01-250-404-740-250-000	Special Ed Physically Impaired 403B	255	1,350	1,350
349	01-250-404-740-251-000	Special Ed Physically Impaired HSA	-	50	50
350	01-250-404-740-396-000	Spec Ed Coop Purchased Service	8,903	-	-
351	01-250-404-740-397-000	Purchased Services-Benefits	2,181	-	-
352	01-250-404-740-433-000	Special Ed Physically Impaired Supplies	-	200	-
353	01-250-407-740-140-000	Special Ed LD Educator	144,755	168,250	177,600
354	01-250-407-740-161-000	Special Ed LD Para	52,577	70,725	63,800
355	01-250-407-740-162-000	PARA One on One-SLD	7,571	-	-
356	01-250-407-740-210-000	Special Ed LD FICA	14,223	18,275	18,575
357	01-250-407-740-214-000	Special Ed LD PERA	4,511	5,300	5,125
358	01-250-407-740-218-000	Special Ed LD TRA	10,004	12,625	14,125
359	01-250-407-740-220-000	Special Ed LD Health	9,760	21,475	24,850
360	01-250-407-740-230-000	Special Ed LD Life	199	275	425
361	01-250-407-740-240-000	Special Ed LD LTD	351	500	600
362	01-250-407-740-250-000	Special Ed LD 403B	500	3,250	4,750
363	01-250-407-740-251-000	Special Ed LD HSA	-	800	825
364	01-250-407-740-366-000	Special Ed LD Travel	105	-	-
365	01-250-407-740-433-000	Special Ed LD Supplies	3,002	4,700	4,000
366	01-250-408-740-140-000	Special Ed EBD Educator	125,476	107,200	111,100
367	01-250-408-740-161-000	Special Ed EBD Para	16,854	-	-
368	01-250-408-740-162-000	Special Ed EBD Para - One on One	18,934	41,625	63,900
369	01-250-408-740-210-000	Special Ed EBD FICA	10,956	11,375	13,475
370	01-250-408-740-214-000	Special Ed EBD PERA	2,684	3,125	5,125
371	01-250-408-740-218-000	Special Ed EBD TRA	9,455	8,050	8,825
372	01-250-408-740-220-000	Special Ed EBD Health	11,237	15,650	15,525
373	01-250-408-740-230-000	Special Ed EBD Life	176	175	250
374	01-250-408-740-240-000	Special Ed EBD LTD	311	325	350

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
375	01-250-408-740-250-000	Special Ed EBD 403B	3,500	1,500	1,500
376	01-250-408-740-251-000	Special Ed EBD HSA	-	500	525
377	01-250-408-740-433-000	Special Ed EBD Supplies	1,099	2,900	2,000
378	01-250-408-740-530-000	Special Ed EBD Equipment	-	1,500	-
379	01-250-410-740-433-000	Special Ed OHI Supplies	-	200	-
380	01-250-411-740-162-000	Special Ed Autism Para - One on One	68,853	67,250	77,425
381	01-250-411-740-210-000	Special Ed Autism FICA	5,184	5,150	5,950
382	01-250-411-740-214-000	Special Ed Autism PERA	5,164	5,050	6,200
383	01-250-411-740-220-000	Special Ed Autism Health	3,972	-	4,000
384	01-250-412-740-162-000	Special Ed Develop Delayed Para - One on One	39,858	38,525	39,850
385	01-250-412-740-210-000	Special Ed Develop Delayed FICA	2,965	2,950	3,075
386	01-250-412-740-214-000	Special Ed Develop Delayed PERA	2,989	2,900	3,175
387	01-250-412-740-220-000	Special Ed Develop Delayed Health	3,972	-	4,000
388	01-250-416-740-162-000	Special Ed Severe/Multiply Para - One on One	26,473	27,225	26,550
389	01-250-416-740-210-000	Special Ed Severe/Multiply FICA	1,961	2,075	2,075
390	01-250-416-740-214-000	Special Ed Severe/Multiply PERA	1,985	2,050	2,150
391	01-250-416-740-220-000	Special Ed Severe/Multiply Health	3,156	3,550	3,250
392	01-250-420-000-394-000	Special Ed General Tuition - Other Districts	-	55,000	55,000
393	01-250-420-740-396-000	Spec Ed Coop Purchased Service	11,407	147,350	158,000
394	01-250-420-740-397-000	Spec Ed Coop Purchased Service Benefits	3,078	-	-
395	01-250-420-740-433-000	Special Ed General Supplies	1,464	600	1,500
396	01-250-422-740-140-000	Special Ed ADSIS Educator	127,923	74,275	135,325
397	01-250-422-740-210-000	Special Ed ADSIS FICA	9,334	5,700	10,375
398	01-250-422-740-218-000	Special Ed ADSIS TRA	7,878	5,575	10,775
399	01-250-422-740-220-000	Special Ed ADSIS Health	5,335	4,325	12,975
400	01-250-422-740-230-000	Special Ed ADSIS Life	101	100	450
401	01-250-422-740-240-000	Special Ed ADSIS LTD	178	200	450
402	01-250-422-740-250-000	Special Ed ADSIS 403B	2,000	2,000	2,000
403	01-250-422-740-251-000	Special Ed ADSIS HSA	-	300	300
404	01-299-401-740-140-000	Summer Spec Ed Speech Educator	-	300	-
405	01-299-401-740-210-000	Summer Spec Ed Speech FICA	-	25	-
406	01-299-401-740-218-000	Summer Spec Ed Speech TRA	-	25	-
407	01-299-402-740-140-000	Summer Spec Ed DCD/Mild Educator	1,186	-	-
408	01-299-402-740-210-000	Summer Spec Ed DCD/Mild FICA	91	-	-
409	01-299-402-740-218-000	Summer Spec Ed DCD/Mild TRA	89	-	-
410	01-299-404-740-150-000	Summer Spec Ed Physically Impaired Educator	-	300	-
411	01-299-404-740-210-000	Summer Spec Ed Physically Impaired FICA	13	25	-
412	01-299-404-740-218-000	Summer Spec Ed Physically Impaired TRA	13	25	-
413	01-299-407-740-162-000	Summer Spec Ed LD Para - One on One	379	600	500
414	01-299-407-740-210-000	Summer Spec Ed LD FICA	29	50	50
415	01-299-407-740-214-000	Summer Spec Ed LD PERA	28	50	50
416	01-299-408-740-140-000	Summer Spec Ed EBD Educator	-	1,300	-
417	01-299-408-740-210-000	Summer Spec Ed EBD FICA	-	100	-
418	01-299-408-740-218-000	Summer Spec Ed EBD TRA	-	100	-
419	01-300-050-000-110-000	Secondary Principal Office Administrator	138,063	162,275	168,525
420	01-300-050-000-110-120	HS ADMINISTRATION DAC	9,597	-	-
421	01-300-050-000-141-120	DAC TESTING	5,546	-	-
422	01-300-050-000-170-000	Secondary Principal Office Secretary	57,411	56,025	63,475
423	01-300-050-000-210-000	Secondary Principal Office FICA	12,482	16,700	17,825
424	01-300-050-000-210-120	FICA/Medicare	1,073	-	-
425	01-300-050-000-214-000	Secondary Principal Office PERA	4,286	4,200	5,075

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
426	01-300-050-000-214-120	P.E.R.A.	416	-	-
427	01-300-050-000-218-000	Secondary Principal Office TRA	10,355	12,175	13,375
428	01-300-050-000-218-120	T.R.A.	720	-	-
429	01-300-050-000-220-000	Secondary Principal Office Health	23,718	25,200	26,100
430	01-300-050-000-220-120	HEALTH INSURANCE	900	-	-
431	01-300-050-000-230-000	Secondary Principal Office Life	282	325	250
432	01-300-050-000-230-120	LIFE INSURANCE	18	-	-
433	01-300-050-000-240-000	Secondary Principal Office LTD	247	425	275
434	01-300-050-000-240-120	LONG TERM DISABILITY INSURANCE	16	-	-
435	01-300-050-000-250-000	Secondary Principal Office 403B	3,580	4,775	3,600
436	01-300-050-000-250-120	TSA/MINN DEFERRED COMPENSATION	270	-	-
437	01-300-211-000-140-000	Secondary Grade 7-12 Educator	974,829	1,299,300	967,994
438	01-300-211-000-141-000	Secondary Grade 7-12 Tutors	52,660	41,700	-
439	01-300-211-000-145-000	Secondary Grade 7-12 Substitutes	4,397	3,000	56,900
440	01-300-211-000-185-000	Secondary Grade 7-12 Other Employee Pay	15,889	1,250	12,350
441	01-300-211-000-210-000	Secondary Grade 7-12 FICA	92,500	102,700	96,100
442	01-300-211-000-214-000	Secondary Grade 7-12 PERA	3,790	3,225	4,400
443	01-300-211-000-218-000	Secondary Grade 7-12 TRA	95,961	97,450	95,150
444	01-300-211-000-220-000	Secondary Grade 7-12 Health	119,319	136,375	86,575
445	01-300-211-000-220-100	Sec OPEB Implicit Rate Subsidy	(8,370)	-	-
446	01-300-211-000-230-000	Secondary Grade 7-12 Life	1,899	2,025	2,825
447	01-300-211-000-240-000	Secondary Grade 7-12 LTD	3,358	3,625	3,875
448	01-300-211-000-250-000	Secondary Grade 7-12 403B	26,331	33,150	28,550
449	01-300-211-000-251-000	Secondary Grade 7-12 HSA	4,230	5,800	5,625
450	01-300-211-000-295-000	Chargebacks	33,557	-	-
451	01-300-211-000-305-000	Secondary Grade 7-12 Services	58,948	53,000	-
452	01-300-211-000-319-000	Secondary Grade 7-12 Graduation	3,892	3,600	3,900
453	01-300-211-000-350-000	Secondary Grade 7-12 Repairs	-	2,000	2,000
454	01-300-211-000-366-000	Secondary Grade 7-12 Inservice	1,298	850	1,300
455	01-300-211-000-394-000	Secondary Tuition to Other Districts	26,686	-	27,000
456	01-300-211-000-430-000	Secondary Grade 7-12 Supplies	17,873	15,000	13,000
457	01-300-211-000-891-000	Secondary TRA/PERA Spec Funding	16,491	-	16,500
458	01-300-211-302-460-000	Secondary Grade 7-12 Textbooks	15,477	24,250	27,800
459	01-300-211-302-530-000	Secondary Grade 7-12 Equipment	8,680	10,000	10,000
460	01-300-211-313-140-000	Secondary Integration Educator	-	66,150	59,875
461	01-300-211-313-210-000	Secondary Integration FICA	-	5,050	4,600
462	01-300-211-313-218-000	Secondary Integration TRA	-	4,875	4,750
463	01-300-211-313-220-000	Secondary Integration Health	-	2,450	4,000
464	01-300-211-313-230-000	Secondary Integration Life	-	100	150
465	01-300-211-313-240-000	Secondary Integration LTD	-	150	200
466	01-300-211-313-250-000	Secondary Integration 403B	-	1,375	1,275
467	01-300-211-313-251-000	Secondary Integration HSA	-	-	300
468	01-300-211-313-366-000	Secondary Integration Travel	-	1,200	1,200
469	01-300-211-313-430-000	Secondary Integration Supplies	-	300	300
470	01-300-211-315-140-000	HS Salary - Local Integration	61,662	-	-
471	01-300-211-315-210-000	FICA/Medicare - HS Local Ingetration	4,716	-	-
472	01-300-211-315-218-000	T.R.A. - HS Local Integration	4,624	-	-
473	01-300-211-315-220-000	Health Insurance - HS Local Ingetration	2,437	-	-
474	01-300-211-315-230-000	Life Insurance - HS Local Integration	142	-	-
475	01-300-211-315-240-000	LTD - HS Local Integration	163	-	-
476	01-300-211-315-250-000	TSA/MN Def. Comp - HS Local Integration	432	-	-

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
477	01-300-211-315-430-000	Instruction Supplies	2,300	-	-
478	01-300-211-317-140-000	Secondary Basic Skills Educator	261,295	61,000	65,825
479	01-300-211-317-141-000	Secondary Basic Skills Tutors	19,447	19,850	10,675
480	01-300-211-317-210-000	Secondary Basic Skills FICA	4,996	6,175	6,625
481	01-300-211-317-214-000	Secondary Basic Skills PERA	1,459	1,500	1,650
482	01-300-211-317-218-000	Secondary Basic Skills TRA	4,325	4,575	5,225
483	01-300-211-317-220-000	Secondary Basic Skills Health	8,460	8,450	8,475
484	01-300-211-317-230-000	Secondary Basic Skills Life	101	100	150
485	01-300-211-317-240-000	Secondary Basic Skills LTD	178	200	200
486	01-300-211-317-250-000	Secondary Basic Skills 403B	1,500	2,000	2,000
487	01-300-211-317-251-000	Secondary Basic Skills HSA	-	300	300
488	01-300-211-342-140-000	Secondary Safe School Educator	22,358	10,850	11,275
489	01-300-211-342-210-000	Secondary Safe School FICA	1,491	825	875
490	01-300-211-342-218-000	Secondary Safe School TRA	1,677	850	900
491	01-300-211-342-220-000	Secondary Safe School Health	2,300	1,200	1,200
492	01-300-211-342-230-000	Secondary Safe School Life	47	25	25
493	01-300-211-342-240-000	Secondary Safe School LTD	41	25	25
494	01-300-211-342-250-000	Secondary Safe School 403B	570	350	50
495	01-300-211-733-360-000	Secondary Field Trip Bussing	-	1,500	1,500
496	01-300-212-000-430-000	Secondary Art Supplies	3,028	3,000	2,500
497	01-300-215-000-430-000	Secondary Business Ed Supplies	142	-	100
498	01-300-240-000-430-000	Secondary Phy Ed Supplies	1,255	900	1,200
499	01-300-258-000-430-000	Secondary Music Supplies - Choir	2,064	250	1,500
500	01-300-259-000-401-000	Secondary Music Resale Supplies - Band	1,132	4,500	1,000
501	01-300-259-000-430-000	Secondary Music Supplies - Band	13,731	2,000	5,000
502	01-300-260-000-430-000	Secondary Science Supplies	8,976	1,750	8,175
503	01-300-291-000-140-210	Secondary Activities Choir Educator	3,080	3,000	3,000
504	01-300-291-000-140-210	Secondary Activities Band Educator	9,937	9,200	10,000
505	01-300-291-000-140-210	Secondary Activities Speech Educator	5,685	6,250	6,000
506	01-300-291-000-140-210	Secondary Activities Knowledge Bowl Educator	1,597	1,600	1,600
507	01-300-291-000-140-220	Secondary Activities Musical Educator	5,297	3,000	583
508	01-300-291-000-185-210	Secondary Activities Choir Other Salaries	2,590	1,900	3,600
509	01-300-291-000-185-210	Secondary Activities Band Other Employees	6,933	7,100	7,100
510	01-300-291-000-210-210	Secondary Activities Choir FICA	434	225	450
511	01-300-291-000-210-210	Secondary Activities Band FICA	1,270	700	1,250
512	01-300-291-000-210-210	Secondary Activities Speech FICA	435	475	450
513	01-300-291-000-210-210	Secondary Activities Knowledge Bowl FICA	122	125	125
514	01-300-291-000-210-220	Secondary Activities Musical FICA	405	250	400
515	01-300-291-000-214-210	Secondary Activities Choir PERA	179	125	175
516	01-300-291-000-214-210	Secondary Activities Band PERA	260	350	350
517	01-300-291-000-218-210	Secondary Activities Choir TRA	231	125	225
518	01-300-291-000-218-210	Secondary Activities Band TRA	745	350	750
519	01-300-291-000-218-210	Secondary Activities Speech TRA	426	475	450
520	01-300-291-000-218-210	Secondary Activities Knowledge Bowl TRA	120	125	125
521	01-300-291-000-218-220	Secondary Activities Musical TRA	397	225	400
522	01-300-291-000-369-210	Secondary Activities Choir Entry Fees	1,662	3,050	2,000
523	01-300-291-000-369-210	Secondary Activities Band Entry Fees	7,396	3,050	7,400
524	01-300-291-000-369-210	Secondary Activities Speech Entry Fees	1,282	3,050	1,500
525	01-300-291-000-369-210	Secondary Activities Knowledge Bowl Entry Fees	1,875	1,550	1,900
526	01-300-291-000-369-220	Secondary Activities Math League Entry Fee	1,534	3,050	1,600
527	01-300-291-000-401-220	Secondary Activities Musical Supplies	-	3,000	3,000

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
528	01-300-291-000-899-220	Secondary Activities Musical Miscellaneous	2,847	3,000	3,000
529	01-300-291-733-360-210	Secondary Activities Choir Bussing	683	1,525	1,000
530	01-300-291-733-360-210	Secondary Activities Band Bussing	2,195	1,750	2,200
531	01-300-291-733-360-210	Secondary Activities Speech Bussing	244	1,525	500
532	01-300-291-733-360-210	Secondary Activities Knowledge Bowl Bussing	1,561	1,300	1,550
533	01-300-291-733-360-220	Secondary Activities Math League Bussing	682	1,500	1,000
534	01-300-292-000-140-210	Secondary Activites Director Administrator	9,743	9,950	10,350
535	01-300-292-000-141-210	Secondary Activites Director Assistant	24,908	25,425	18,725
536	01-300-292-000-185-210	Secondary Activites Director Game Workers	32,305	30,000	33,000
537	01-300-292-000-210-210	Secondary Activites Director FICA	4,985	5,000	2,825
538	01-300-292-000-214-210	Secondary Activites Director PERA	2,646	1,900	2,100
539	01-300-292-000-218-210	Secondary Activites Director TRA	1,318	3,000	825
540	01-300-292-000-220-210	Secondary Activites Director Health	1,100	1,100	1,100
541	01-300-292-000-230-210	Secondary Activites Director Life	22	25	25
542	01-300-292-000-240-210	Secondary Activites Director LTD	20	25	25
543	01-300-292-000-250-210	Secondary Activites Director 403B	220	350	50
544	01-300-292-000-401-210	Secondary Activites Director Supplies	6,336	14,500	-
545	01-300-292-000-899-000	Secondary Activites Director Miscellaneous	8,311	4,500	-
546	01-300-294-000-140-200	Secondary Activities Boys Football Educator	24,036	26,300	25,000
547	01-300-294-000-140-200	Secondary Activities Boys Basketball Educator	15,846	17,175	12,233
548	01-300-294-000-140-200	Secondary Activities Boys Wrestling Educator	9,433	8,825	9,700
549	01-300-294-000-140-200	Secondary Activities Boys Golf Educator	5,835	6,750	6,000
550	01-300-294-000-140-210	Secondary Activities Boys Track Educator	7,661	7,800	5,967
551	01-300-294-000-140-220	Secondary Activities Boys Cross Country Educator	3,762	3,725	3,800
552	01-300-294-000-140-220	Secondary Activities Boys Baseball Educator	9,358	9,450	9,450
553	01-300-294-000-140-220	Secondary Activities Boys Soccer Educator	6,740	6,450	6,900
554	01-300-294-000-210-200	Secondary Activities Boys Football FICA	1,839	2,025	2,000
555	01-300-294-000-210-200	Secondary Activities Boys Basketball FICA	1,212	1,325	1,325
556	01-300-294-000-210-200	Secondary Activities Boys Wrestling FICA	722	675	725
557	01-300-294-000-210-200	Secondary Activities Boys Golf FICA	439	525	525
558	01-300-294-000-210-210	Secondary Activities Boys Track FICA	586	600	600
559	01-300-294-000-210-220	Secondary Activities Boys Cross Country FICA	288	275	275
560	01-300-294-000-210-220	Secondary Activities Boys Baseball FICA	716	725	725
561	01-300-294-000-210-220	Secondary Activities Boys Soccer FICA	509	500	500
562	01-300-294-000-214-200	Secondary Activities Boys Football PERA	399	-	400
563	01-300-294-000-214-200	Secondary Activities Boys Basketball PERA	420	-	400
564	01-300-294-000-214-220	Secondary Activities Boys Baseball PERA	478	-	475
565	01-300-294-000-218-200	Secondary Activities Boys Football TRA	1,403	1,975	1,500
566	01-300-294-000-218-200	Secondary Activities Boys Basketball TRA	768	1,275	800
567	01-300-294-000-218-200	Secondary Activities Boys Wrestling TRA	361	675	375
568	01-300-294-000-218-200	Secondary Activities Boys Golf TRA	430	500	450
569	01-300-294-000-218-210	Secondary Activities Boys Track TRA	575	575	575
570	01-300-294-000-218-220	Secondary Activities Boys Cross Country TRA	282	275	275
571	01-300-294-000-218-220	Secondary Activities Boys Baseball TRA	-	700	700
572	01-300-294-000-218-220	Secondary Activities Boys Soccer TRA	320	500	500
573	01-300-294-000-369-200	Secondary Activities Boys Football Entry Fees	1,870	2,300	1,900
574	01-300-294-000-369-200	Secondary Activities Boys Basketball Entry Fees	7,732	4,600	7,750
575	01-300-294-000-369-200	Secondary Activities Boys Wrestling Entry Fees	13,275	4,500	4,500
576	01-300-294-000-369-200	Secondary Activities Boys Golf Entry Fees	1,086	1,375	1,200
577	01-300-294-000-369-210	Secondary Activities Boys Track Entry Fees	3,992	1,850	4,000
578	01-300-294-000-369-220	Secondary Activities Boys Cross Country Entry Fee	684	375	700

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
579	01-300-294-000-369-220	Secondary Activities Boys Baseball Entry Fees	2,220	2,050	2,300
580	01-300-294-000-369-220	Secondary Activities Boys Soccer Entry Fees	2,685	3,000	2,800
581	01-300-294-000-401-200	Secondary Activities Boys Football Supplies	11,166	9,000	9,750
582	01-300-294-000-401-200	Secondary Activities Boys Basketball Supplies	844	2,500	1,000
583	01-300-294-000-401-200	Secondary Activities Boys Wrestling Supplies	1,287	1,500	1,400
584	01-300-294-000-401-200	Secondary Activities Boys Golf Supplies	1,181	750	1,200
585	01-300-294-000-401-210	Secondary Activities Boys Track Supplies	3,125	2,000	3,000
586	01-300-294-000-401-220	Secondary Activities Boys Cross Country Supplies	164	250	250
587	01-300-294-000-401-220	Secondary Activities Boys Baseball Supplies	1,649	1,750	1,750
588	01-300-294-000-401-220	Secondary Activities Boys Soccer Supplies	150	1,500	1,500
589	01-300-294-733-360-200	Secondary Activities Boys Football Bussing	4,146	4,500	4,500
590	01-300-294-733-360-200	Secondary Activities Boys Basketball Bussing	4,575	5,000	5,000
591	01-300-294-733-360-200	Secondary Activities Boys Wrestling Bussing	7,119	3,500	3,500
592	01-300-294-733-360-200	Secondary Activities Boys Golf Bussing	647	300	700
593	01-300-294-733-360-210	Secondary Activities Boys Track Bussing	302	1,375	400
594	01-300-294-733-360-220	Secondary Activities Boys Cross Country Bussing	1,126	750	1,200
595	01-300-294-733-360-220	Secondary Activities Boys Baseball Bussing	4,482	1,750	4,500
596	01-300-294-733-360-220	Secondary Activities Boys Soccer Bussing	3,844	4,000	4,000
597	01-300-296-000-140-200	Secondary Activities Girls Basketball Educator	16,783	17,475	17,400
598	01-300-296-000-140-200	Secondary Activities Girls Golf Educator	5,611	5,675	5,675
599	01-300-296-000-140-210	Secondary Activities Girls Track Educator	8,258	7,600	8,250
600	01-300-296-000-140-210	Secondary Activities Girls Volleyball Educator	16,722	17,225	17,075
601	01-300-296-000-140-220	Secondary Activities Girls Cross Country Educator	3,762	3,875	3,800
602	01-300-296-000-140-220	Secondary Activities Girls Softball Educator	9,358	9,650	9,400
603	01-300-296-000-140-220	Secondary Activities Girls Soccer Educator	4,271	3,900	4,300
604	01-300-296-000-170-220	Secondary Activities Girls Dance Line Coach	7,244	7,475	7,300
605	01-300-296-000-210-200	Secondary Activities Girls Basketball FICA	1,284	1,350	1,300
606	01-300-296-000-210-200	Secondary Activities Girls Golf FICA	422	450	400
607	01-300-296-000-210-210	Secondary Activities Girls Track FICA	632	575	600
608	01-300-296-000-210-210	Secondary Activities Girls Volleyball FICA	1,279	1,325	1,300
609	01-300-296-000-210-220	Secondary Activities Girls Cross Country FICA	288	300	300
610	01-300-296-000-210-220	Secondary Activities Girls Softball FICA	716	750	700
611	01-300-296-000-210-220	Secondary Activities Girls Dance Line FICA	554	575	600
612	01-300-296-000-210-220	Secondary Activities Girls Soccer FICA	327	300	300
613	01-300-296-000-214-200	Secondary Activities Girls Basketball PERA	420	-	400
614	01-300-296-000-214-200	Secondary Activities Girls Golf PERA	1,073	-	1,000
615	01-300-296-000-214-210	Secondary Activities Girls Volleyball PERA	262	-	300
616	01-300-296-000-214-220	Secondary Activities Girls Softball PERA	137	-	200
617	01-300-296-000-214-220	Secondary Activities Girls Dance Line PERA	-	-	100
618	01-300-296-000-218-200	Secondary Activities Girls Basketball TRA	715	1,325	800
619	01-300-296-000-218-200	Secondary Activities Girls Golf TRA	-	425	400
620	01-300-296-000-218-210	Secondary Activities Girls Track TRA	619	575	600
621	01-300-296-000-218-210	Secondary Activities Girls Volleyball TRA	992	1,300	1,000
622	01-300-296-000-218-220	Secondary Activities Girls Cross Country TRA	282	300	300
623	01-300-296-000-218-220	Secondary Activities Girls Softball TRA	340	725	400
624	01-300-296-000-218-220	Secondary Activities Girls Soccer TRA	320	300	400
625	01-300-296-000-369-200	Secondary Activities Girls Basketball Entry Fees	7,178	4,600	7,200
626	01-300-296-000-369-200	Secondary Activities Girls Golf Entry Fees	960	1,225	1,000
627	01-300-296-000-369-210	Secondary Activities Girls Track Entry Fees	5,844	1,850	5,800
628	01-300-296-000-369-210	Secondary Activities Girls Volleyball Entry Fees	4,581	2,950	4,600
629	01-300-296-000-369-220	Secondary Activities Girls Cross Country Entry Fee	790	375	800

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
630	01-300-296-000-369-220	Secondary Activities Girls Softball Entry Fees	1,666	1,525	1,700
631	01-300-296-000-369-220	Secondary Activities Girls Dance Line Entry Fees	2,546	1,025	2,500
632	01-300-296-000-369-220	Secondary Activities Girls Soccer Entry Fees	413	-	400
633	01-300-296-000-401-200	Secondary Activities Girls Basketball Supplies	1,399	2,500	1,400
634	01-300-296-000-401-200	Secondary Activities Girls Golf Supplies	1,562	750	1,600
635	01-300-296-000-401-210	Secondary Activities Girls Track Supplies	2,489	2,000	2,500
636	01-300-296-000-401-210	Secondary Activities Girls Volleyball Supplies	1,288	1,500	1,300
637	01-300-296-000-401-220	Secondary Activities Girls Cross Country Supplies	-	250	300
638	01-300-296-000-401-220	Secondary Activities Girls Softball Supplies	2,510	1,750	2,500
639	01-300-296-000-401-220	Secondary Activities Girls Dance Line Supplies	1,681	2,000	2,000
640	01-300-296-000-401-220	Secondary Activities Girls Soccer Supplies	6,547	-	5,000
641	01-300-296-733-360-200	Secondary Activities Girls Basketball Bussing	5,236	5,000	5,200
642	01-300-296-733-360-200	Secondary Activities Girls Golf Bussing	719	300	800
643	01-300-296-733-360-210	Secondary Activities Girls Track Bussing	-	1,375	1,300
644	01-300-296-733-360-210	Secondary Activities Girls Volleyball Bussing	2,108	4,325	2,200
645	01-300-296-733-360-220	Secondary Activities Girls Cross Country Bussing	2,540	750	2,600
646	01-300-296-733-360-220	Secondary Activities Girls Softball Bussing	2,181	1,525	2,200
647	01-300-296-733-360-220	Secondary Activities Girls Dance Line Bussing	2,972	1,850	3,000
648	01-300-296-733-360-220	Secondary Activities Girls Soccer Bussing	2,573	-	2,600
649	01-300-301-830-140-000	Secondary Vocational Agriculture Educator	68,887	59,300	60,800
650	01-300-301-830-210-000	Secondary Vocational Agriculture FICA	5,270	4,550	4,675
651	01-300-301-830-218-000	Secondary Vocational Agriculture TRA	5,187	4,450	4,825
652	01-300-301-830-220-000	Secondary Vocational Agriculture Health	-	-	4,325
653	01-300-301-830-230-000	Secondary Vocational Agriculture Life	101	100	150
654	01-300-301-830-240-000	Secondary Vocational Agriculture LTD	178	200	200
655	01-300-301-830-250-000	Secondary Vocational Agriculture 403B	1,500	2,000	2,000
656	01-300-301-830-251-000	Secondary Vocational Agriculture HSA	-	300	300
657	01-300-301-830-366-000	Secondary Vocational Agriculture Inservice	4,900	4,900	4,900
658	01-300-301-830-433-000	Secondary Vocational Agriculture Supplies	4,900	4,900	4,900
659	01-300-341-830-140-000	Secondary Vocational Business Educator	50,738	51,550	52,625
660	01-300-341-830-210-000	Secondary Vocational Business FICA	3,881	3,950	4,050
661	01-300-341-830-218-000	Secondary Vocational Business TRA	3,823	3,875	4,175
662	01-300-341-830-220-000	Secondary Vocational Business Health	-	-	3,075
663	01-300-341-830-230-000	Secondary Vocational Business Life	71	75	100
664	01-300-341-830-240-000	Secondary Vocational Business LTD	125	125	175
665	01-300-341-830-250-000	Secondary Vocational Business 403B	1,410	1,425	1,425
666	01-300-341-830-251-000	Secondary Vocational Business HSA	-	200	225
667	01-300-341-830-433-000	Secondary Vocational Business Supplies	4,000	4,000	4,000
668	01-300-361-830-140-000	Secondary Vocational Computer IT Educator	51,924	52,750	53,825
669	01-300-361-830-210-000	Secondary Vocational Computer IT FICA	3,893	4,050	4,125
670	01-300-361-830-218-000	Secondary Vocational Computer IT TRA	3,912	3,950	4,275
671	01-300-361-830-220-000	Secondary Vocational Computer IT Health	3,067	6,000	3,075
672	01-300-361-830-230-000	Secondary Vocational Computer IT Life	71	75	100
673	01-300-361-830-240-000	Secondary Vocational Computer IT LTD	126	125	175
674	01-300-361-830-250-000	Secondary Vocational Computer IT 403B	1,420	1,425	1,425
675	01-300-361-830-251-000	Secondary Vocational Computer IT HSA	-	200	225
676	01-300-361-830-433-000	Secondary Vocational Computer IT Supplies	4,000	4,000	4,000
677	01-300-365-830-140-000	Secondary Vocational Home Ec Educator	47,227	50,375	51,450
678	01-300-365-830-210-000	Secondary Vocational Home Ec FICA	3,591	3,850	3,950
679	01-300-365-830-218-000	Secondary Vocational Home Ec TRA	3,559	3,775	4,075
680	01-300-365-830-220-000	Secondary Vocational Home Ec Health	-	-	3,075

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
681	01-300-365-830-230-000	Secondary Vocational Home Ec Life	71	75	100
682	01-300-365-830-240-000	Secondary Vocational Home Ec LTD	126	125	175
683	01-300-365-830-250-000	Secondary Vocational Home Ec 403B	1,420	1,425	1,425
684	01-300-365-830-251-000	Secondary Vocational Home Ec HSA	-	200	225
685	01-300-365-830-433-000	Secondary Vocational Home Ec Supplies	6,500	6,500	6,500
686	01-300-399-830-305-000	Secondary Vocational Services	1,116	1,200	1,200
687	01-300-620-000-430-000	Secondary Media Center Supplies	1,118	2,000	1,000
688	01-300-620-000-470-000	Secondary Media Center Library Books	2,465	2,500	1,250
689	01-300-640-306-185-000	Secondary Staff Development Other Pay	11,291	6,000	9,000
690	01-300-640-306-210-000	Secondary Staff Development FICA	814	450	900
691	01-300-640-306-214-000	Secondary Staff Development PERA	207	150	300
692	01-300-640-306-218-000	Secondary Staff Development TRA	592	300	700
693	01-300-640-306-305-000	Secondary Staff Development Services	6,993	4,000	7,000
694	01-300-640-306-366-000	Secondary Staff Development Inservice	1,461	3,000	2,000
695	01-300-640-306-401-000	Secondary Staff Development Supplies	2,477	1,850	2,500
696	01-300-790-342-305-000	Secondary Social Work Services	-	17,500	20,250
697	01-303-211-303-110-000	Area Learning Center Administrator	15,943	16,275	16,925
698	01-303-211-303-140-000	Area Learning Center Educator	165,062	128,850	140,725
699	01-303-211-303-141-000	Area Learning Center Tutors	24,114	9,925	10,275
700	01-303-211-303-170-000	Area Learning Center Assistant	12,459	12,250	12,200
701	01-303-211-303-185-000	ALC-OTHER SALARIES	3,374	-	4,075
702	01-303-211-303-210-000	Area Learning Center FICA	15,739	12,800	13,850
703	01-303-211-303-214-000	Area Learning Center PERA	2,698	1,675	1,800
704	01-303-211-303-218-000	Area Learning Center TRA	13,655	10,900	12,625
705	01-303-211-303-220-000	Area Learning Center Health	23,615	18,650	20,075
706	01-303-211-303-230-000	Area Learning Center Life	341	350	450
707	01-303-211-303-240-000	Area Learning Center LTD	569	575	575
708	01-303-211-303-250-000	Area Learning Center 403B	401	2,675	2,200
709	01-303-211-303-251-000	Area Learning Center HSA	-	700	725
710	01-303-211-303-305-000	Area Learning Center Services	-	1,050	1,400
711	01-303-211-303-366-000	Area Learning Center Inservice	-	500	-
712	01-303-211-303-369-000	Area Learning Center Entry Fees	415	300	400
713	01-303-211-303-401-000	Area Learning Center General Supplies	328	1,000	500
714	01-303-211-303-430-000	Area Learning Center Supplies	3,348	5,000	5,000
715	01-303-211-303-490-000	Food-ALC	501	-	-
716	01-303-211-303-555-000	Area Learning Center Equipment	-	1,000	1,000
717	01-600-200-317-140-000	ESL Licensed Instruction	52,789	-	-
718	01-600-200-317-210-000	FICA/Medicare	24	-	-
719	01-600-204-414-140-000	Federal Title II Educator	25,757	27,650	45,400
720	01-600-204-414-140-010	Federal Title II - Educator Carryover	1,546	-	-
721	01-600-204-414-210-000	Federal Title II FICA	2,142	2,100	3,475
722	01-600-204-414-218-000	Federal Title II TRA	2,100	2,000	3,600
723	01-600-204-414-220-000	Federal Title II Health	4,166	4,200	4,325
724	01-600-204-414-230-000	Federal Title II Life	-	-	150
725	01-600-204-414-240-000	Federal Title II LTD	-	-	150
726	01-600-204-414-251-000	Federal Title II HSA	-	-	300
727	01-600-205-417-145-000	Federal Title III Substitutes	400	-	-
728	01-600-205-417-161-000	Federal Title III Para	15,377	18,000	14,450
729	01-600-205-417-161-010	Title III ESL PARA Salary - Carryover	998	-	-
730	01-600-205-417-210-000	Federal Title III FICA	3,000	1,425	1,125
731	01-600-205-417-214-000	Federal Title III PERA	1,000	1,400	1,150

General Fund Expense

			10,754,569	10,224,103	10,205,902
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
732	01-600-205-417-303-000	Federal Title III Sub-contracted Service	-	250	200
733	01-600-205-417-366-000	Federal Title III Inservice	-	575	575
734	01-600-216-401-140-000	Federal Title I Educator	126,502	180,775	160,175
735	01-600-216-401-140-010	TITLE I SALARY CARRYOVER	36,458	-	-
736	01-600-216-401-161-000	Federal Title I Para	19,319	32,125	26,100
737	01-600-216-401-185-000	CHAPTER I SUMMER SCHOOL SALARIES	5,700	-	-
738	01-600-216-401-185-670	Other Salary-Title I School Improvement	4,000	-	-
739	01-600-216-401-186-000	Title I-Non-certified extended time	3,000	-	-
740	01-600-216-401-186-640	Title I Noncert Parent Involvement	500	-	-
741	01-600-216-401-210-000	Federal Title I FICA	12,370	18,750	14,300
742	01-600-216-401-210-640	FICA/Medicare	38	-	-
743	01-600-216-401-210-670	FICA/Medicare-Title I School Improvement	1,425	-	-
744	01-600-216-401-214-000	Federal Title I PERA	1,600	2,425	2,100
745	01-600-216-401-214-670	P.E.R.A.	50	-	-
746	01-600-216-401-218-000	Federal Title I TRA	10,515	16,000	12,775
747	01-600-216-401-218-670	T.R.A.-Title I School Improvement	1,395	-	-
748	01-600-216-401-220-000	Federal Title I Health	4,000	-	21,625
749	01-600-216-401-230-000	Federal Title I Life	-	-	750
750	01-600-216-401-240-000	Federal Title I LTD	-	-	500
751	01-600-216-401-303-000	TITLE ISUPPLEMENTAL SERVICES	1,000	-	-
752	01-600-216-401-303-670	CONTRACTED SVS-TITLE I SCHOOL IMPROVE	6,000	-	-
753	01-600-216-401-320-640	Telephone Parent Involvement	25	-	-
754	01-600-216-401-329-640	Outreach Mailings-Homeless	50	-	-
755	01-600-216-401-360-000	Title I Private Contractor	1,934	-	-
756	01-600-216-401-366-670	Travel-Title I School Improvement	5,000	-	-
757	01-600-216-401-401-640	Oth Supplies & resale- Homeless	608	-	-
758	01-600-216-401-430-000	Chapter I Instruction Supplies	2,500	-	-
759	01-600-216-401-430-640	Instruction Supplies-Parent Involvement	3,950	-	-
760	01-600-216-401-430-670	TITLE I INSTRUCTIONAL SUPPLIES-SETASIDE	5,000	-	-
761	01-600-216-401-555-000	Title I, Part A - Technology Eequipt	5,000	-	-
762	01-600-216-401-555-670	Title I Technology Equipt	56,581	-	11,675
763	01-600-216-401-556-670	Title I Equipment	5,000	-	-
764	01-600-216-424-555-000	Title VI-Technology Equipt	15,010	-	-

Food Service Revenue

			(514,599)	(476,000)	(518,350)
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
765	02-005-000-469-400-000	Food Service Child & Adult Care - Federal	(2,699)	(3,000)	(2,800)
766	02-005-000-701-092-000	Food Service Lunch - Interest Income	(169)	-	-
767	02-005-000-701-099-000	Food Service Misc Revenue	(34)	-	-
768	02-005-000-701-300-000	Food Service Lunch - State	(20,425)	(19,000)	(21,000)
769	02-005-000-701-471-000	Food Service Lunch - Federal Regular	(33,536)	(35,000)	(35,000)
770	02-005-000-701-472-000	Food Service Lunch - Federal Free/Reduced	(184,825)	(170,000)	(185,000)
771	02-005-000-701-473-000	Food Service Commodities - Rebates	(3,080)	(1,000)	(3,000)
772	02-005-000-701-474-000	Food Service Commodities	(34,539)	(36,000)	(36,000)
773	02-005-000-701-477-000	Food Service Commodities - Cash-in-Leiu	(147)	-	-
774	02-005-000-701-601-000	Food Service Lunch - Student Sales	(95,637)	(70,000)	(96,000)
775	02-005-000-701-606-000	Food Service Lunch - Adult Sales	(21,453)	(15,000)	(21,000)
776	02-005-000-702-471-000	Food Service Snacks - Federal	(6,936)	(6,000)	(6,450)
777	02-005-000-703-300-000	Food Service Kindergarten Milk - State	(1,546)	(1,500)	(1,300)
778	02-005-000-705-300-000	Food Service Breakfast - State	(13,548)	(35,000)	(14,000)
779	02-005-000-705-476-000	Food Service Breakfast - Federal	(77,208)	(50,000)	(78,000)
780	02-005-000-705-601-000	Food Service Breakfast - Student Sales	-	(3,000)	-
781	02-005-000-705-606-000	Food Service Breakfast - Adult Sales	-	(2,000)	-
782	02-005-000-707-475-000	Food Service Ala Carte - Milk Sales	(1,750)	(9,000)	(1,750)
783	02-005-000-707-601-000	Food Service Ala Carte - Student Sales	(175)	(10,000)	(200)
784	02-005-000-707-604-000	Food Service Ala Carte - Water Sales	(357)	(500)	(350)
785	02-005-000-709-479-000	Food Service Summer - Federal	(16,535)	(10,000)	(16,500)

Food Service Expense

			493,493	475,575	520,175
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
786	02-005-770-469-170-000	Food Service Child & Adult Care Salary	11,720	9,475	11,025
787	02-005-770-469-210-000	Food Service Child & Adult Care FICA	852	725	850
788	02-005-770-469-214-000	Food Service Child & Adult Care PERA	879	725	875
789	02-005-770-469-220-000	Food Service Child & Adult Care Health	-	-	1,000
790	02-005-770-469-490-000	Food Service Child & Adult Care Food	-	1,000	1,000
791	02-005-770-469-495-000	Food Service Child & Adult Care Milk	5,644	350	5,700
792	02-005-770-701-170-000	Food Service Lunch Salary	126,308	122,200	126,725
793	02-005-770-701-185-000	Food Service Lunch Custodians	-	-	16,525
794	02-005-770-701-210-000	Food Service Lunch FICA	9,159	9,350	9,800
795	02-005-770-701-214-000	Food Service Lunch PERA	9,290	9,175	10,175
796	02-005-770-701-220-000	Food Service Lunch Health	10,040	6,950	9,400
797	02-005-770-701-330-000	Food Service Lunch Utilities	-	3,000	3,000
798	02-005-770-701-366-000	Food Service Lunch Travel	-	800	800
799	02-005-770-701-401-000	Food Service Supplies	6,351	8,000	8,000
800	02-005-770-701-490-000	Food Service Lunch Food	161,299	150,000	163,000
801	02-005-770-701-491-000	Food Service Lunch Commodities	34,595	36,000	36,000
802	02-005-770-701-495-000	Food Service Lunch Milk	23,994	21,000	25,000
803	02-005-770-701-530-000	Food Service Lunch Equipment	1,766	3,000	3,000
804	02-005-770-701-820-000	Food Service Lunch Licenses	1,860	2,500	2,000
805	02-005-770-702-170-000	Food Service Snacks Salary	768	1,000	1,000
806	02-005-770-702-210-000	Food Service Snacks FICA	59	75	75
807	02-005-770-702-214-000	Food Service Snacks PERA	58	75	75
808	02-005-770-702-490-000	Food Service Snacks Food	3,611	3,600	3,600
809	02-005-770-702-495-000	Food Service Snacks Milk	-	1,700	1,700
810	02-005-770-703-495-000	Food Service Kindergarten Milk	-	1,300	1,300
811	02-005-770-705-170-000	Food Service Breakfast Salary	21,504	13,250	14,500
812	02-005-770-705-210-000	Food Service Breakfast FICA	1,535	1,025	1,125
813	02-005-770-705-214-000	Food Service Breakfast PERA	1,613	1,000	1,150
814	02-005-770-705-220-000	Food Service Breakfast Health	2,182	1,000	1,775
815	02-005-770-705-490-000	Food Service Breakfast Food	45,251	44,000	46,000
816	02-005-770-705-495-000	Food Service Breakfast Milk	-	10,000	-
817	02-005-770-707-490-000	Food Service Ala Carte Food	-	2,000	-
818	02-005-770-707-495-000	Food Service Ala Carte Milk	-	2,000	-
819	02-005-770-709-170-000	Food Service Summer Salary	-	5,000	-
820	02-005-770-709-210-000	Food Service Summer FICA	-	400	-
821	02-005-770-709-214-000	Food Service Summer PERA	-	400	-
822	02-005-770-709-401-000	Food Service Summer Supplies	31	500	500
823	02-005-770-709-490-000	Food Service Summer Food	11,713	2,000	12,000
824	02-005-770-709-495-000	Food Service Summer Milk	1,412	1,000	1,500

Comm Ed Revenue

			(266,217)	(293,225)	(283,800)
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
825	04-000-000-000-092-000	Community Service Interest Income	(177)	-	-
826	04-000-000-321-004-000	Community Service Tax Increment Finance	(11)	-	-
827	04-005-000-321-227-000	Community Service Abatement Aid	(7,931)	-	-
828	04-005-505-321-001-000	Community Service Levy	(39,236)	(43,750)	(43,650)
829	04-005-505-321-019-000	Community Service Misc Local Taxes	0	-	-
830	04-005-505-321-040-000	Community Service Adult Class Tuition	(8,187)	(10,000)	(8,000)
831	04-005-505-321-092-000	Community Service Interest Income	-	(1,000)	-
832	04-005-505-321-234-000	Community Service Ag Land Aid	1,432	-	-
833	04-005-548-321-040-000	Community Service Driver Education Fees	(7,600)	(9,000)	(7,000)
834	04-005-560-321-040-000	Community Service Summer Recreation Fees	(9,087)	(12,000)	(9,000)
835	04-005-580-325-001-000	Community Service ECFE Levy	(47,165)	(47,600)	(51,000)
836	04-005-581-325-099-000	Community Service Home Visitation - United Way	(16)	(4,000)	-
837	04-005-581-328-001-000	Community Service Home Visitation Levy	(971)	(1,000)	(1,100)
838	04-005-582-337-040-000	Community Service Pathways II - Parent Aware	(27,930)	(39,325)	(27,000)
839	04-005-582-344-040-000	Community Service Learning Readiness Tuition	(500)	(1,000)	(500)
840	04-005-582-344-300-000	Community Service Learning Readiness Aid	(43,467)	(38,000)	(43,000)
841	04-005-583-354-300-000	Community Service Preschool Screening Aid	(480)	(400)	(400)
842	04-005-585-362-001-000	Community Service Youth Services Levy	(7,434)	(7,400)	(7,400)
843	04-200-585-332-001-000	Community Service After School Enrichment Levy	(13,753)	(13,750)	(13,750)
844	04-600-505-000-040-000	Community Service Club Vik Fees	(53,706)	(65,000)	(52,000)
845	04-600-505-798-001-000	Community Service Club Vik Levy	-	-	(20,000)

Comm Ed Expense

			328,187	390,055	311,675
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
846	04-005-505-321-110-000	Community Service Director Admin Salary	6,749	10,000	5,000
847	04-005-505-321-170-000	Community Service Director Assistant	18,531	18,400	23,600
848	04-005-505-321-210-000	Community Service Director FICA	1,580	1,400	2,350
849	04-005-505-321-214-000	Community Service Director PERA	1,376	1,380	1,875
850	04-005-505-321-218-000	Community Service Director TRA	506	-	550
851	04-005-505-321-220-000	Community Service Director Health	726	4,275	-
852	04-005-505-321-230-000	Community Service Director Life	72	50	50
853	04-005-505-321-240-000	Community Service Director LTD	125	100	125
854	04-005-505-321-250-000	Community Service Director 403B	178	-	-
855	04-005-505-321-305-000	Community Service Director Services	-	3,575	800
856	04-005-505-321-329-000	Community Service Director Postage	-	2,575	1,425
857	04-005-505-321-381-000	Community Service Director Printing	7,142	6,175	4,250
858	04-005-505-321-430-000	Community Service Director Supplies	-	1,275	400
859	04-005-505-321-530-000	Community Service Director Equipment	-	6,400	-
860	04-005-506-321-185-000	Community Service Adult Classes Other Salaries	16,388	8,500	9,450
861	04-005-506-321-210-000	Community Service Adult Classes FICA	1,211	600	1,200
862	04-005-506-321-214-000	Community Service Adult Classes PERA	662	125	650
863	04-005-506-321-218-000	Community Service Adult Classes TRA	134	25	150
864	04-005-506-321-305-000	Community Service Adult Classes Services	1,510	8,000	1,500
865	04-005-506-321-369-000	Community Service Adult Classes Entry Fees	1,145	-	-
866	04-005-506-321-401-000	Community Service Adult Classes Supplies	3,204	2,000	200
867	04-005-506-321-555-000	Community Service Adult Classes Technology	14,613	-	-
868	04-005-508-321-305-000	Community Service Engagement Services	-	5,000	-
869	04-005-508-321-555-000	Community Service Engagement Equipment	-	4,800	-
870	04-005-509-321-185-000	Community Service Youth Enrichment Salary	376	1,950	-
871	04-005-509-321-305-000	Community Service Youth Enrichment Services	-	1,000	-
872	04-005-509-321-430-000	Community Service Youth Enrichment Supplies	18	675	-
873	04-005-509-321-555-000	Community Service Youth Enrichment Equipment	-	10,125	-
874	04-005-510-321-305-000	Community Service Youth Service Services	-	7,425	-
875	04-005-585-362-110-000	Community Service Youth Service Director	-	-	1,000
876	04-005-585-362-210-000	Community Service Youth Service FICA	-	-	100
877	04-005-585-362-218-000	Community Service Youth Service TRA	-	-	100
878	04-005-585-362-305-000	Community Service Youth Service Services	-	-	2,200
879	04-005-585-362-430-000	Community Service Youth Service Supplies	-	-	1,700
880	04-005-585-362-555-000	Community Service Youth Service Equipment	-	-	1,700
881	04-200-585-332-110-000	Community Service After School Enrich Director Salary	-	-	4,000
882	04-200-585-332-185-000	Community Service After School Enrich Salary	-	-	2,500
883	04-200-585-332-210-000	Community Service After School Enrichment FICA	-	-	600
884	04-200-585-332-218-000	Community Service After School Enrichment TRA	-	-	600
885	04-200-585-332-305-000	Community Service After School Enrich Services	-	-	1,000
886	04-200-585-332-430-000	Community Service After School Enrich Supplies	-	-	2,150
887	04-200-585-332-555-000	Community Service After School Enrich Equipmen	-	-	2,150
888	04-005-548-321-185-000	Community Service Driver Education Salary	11,264	11,925	6,925
889	04-005-548-321-210-000	Community Service Driver Education FICA	1,096	925	550
890	04-005-548-321-218-000	Community Service Driver Education TRA	845	900	550
891	04-005-548-321-220-000	Community Service Driver Education Health	-	-	1,350
892	04-005-548-321-230-000	Community Service Driver Education Life	-	-	50
893	04-005-548-321-240-000	Community Service Driver Education LTD	-	-	25
894	04-005-548-321-251-000	Community Service Driver Education HSA	-	-	50

Comm Ed Expense

895	04-005-548-321-430-000	Community Service Driver Education Supplies	190	500	500
896	04-005-548-321-442-000	Community Service Driver Education Fuel	4,875	4,000	4,000
897	04-005-560-321-185-000	Community Service Summer Recreation Salary	22,704	15,000	15,000
898	04-005-560-321-210-000	Community Service Summer Recreation FICA	1,730	1,200	1,750
899	04-005-560-321-214-000	Community Service Summer Recreation PERA	107	350	100
900	04-005-560-321-218-000	Community Service Summer Recreation TRA	200	50	200
901	04-005-560-321-305-000	Community Service Summer Recreation Services	2,028	1,800	-
902	04-005-560-321-366-000	Community Service Summer Recreation Travel	-	1,200	-
903	04-005-560-321-401-000	Community Service Summer Recreation Supplies	4,385	3,000	3,500
904	04-005-560-733-360-000	Community Service Summer Recreation Bussing	13,140	4,000	1,500
905	04-005-580-325-305-000	Community Service ECFE Services	29,928	38,425	45,000
906	04-005-580-325-430-000	Community Service ECFE Supplies	-	400	400
907	04-005-581-325-305-000	Community Service Home Visitation Services	3,484	3,850	-
908	04-005-581-328-366-000	Community Service Home Visitation Travel	-	1,000	1,050
909	04-005-582-337-141-000	Community Service Pathways II Tutors	23,025	14,150	33,050
910	04-005-582-337-185-000	Community Service Pathways II Salaries	1,265	-	-
911	04-005-582-337-210-000	Community Service Pathways II FICA	854	1,100	2,450
912	04-005-582-337-214-000	Community Service Pathways II PERA	1,050	1,075	2,550
913	04-005-582-337-218-000	Community Service Pathways II TRA	64	-	-
914	04-005-582-337-220-000	Community Service Pathways II Health	1,672	1,825	1,850
915	04-005-582-344-305-000	Community Service Learning Readiness Services	18,881	111,300	28,250
916	04-005-582-344-430-000	Community Service Learning Readiness Supply	259	450	700
917	04-005-583-354-305-000	Community Service Preschool Screening Service	-	800	400
918	04-600-505-000-141-000	Community Service Club Vik Tutors	94,304	58,225	-
919	04-600-505-000-210-000	Community Service Club Vik FICA	7,214	4,500	-
920	04-600-505-000-214-000	Community Service Club Vik PERA	4,138	1,550	-
921	04-600-505-000-360-000	Community Service Club Vik Bussing	334	-	-
922	04-600-505-000-401-000	Community Service Club Vik Supplies	2,566	725	-
923	04-600-505-798-141-000	Community Service Club Vik Tutors	-	-	70,000
924	04-600-505-798-210-000	Community Service Club Vik FICA	-	-	6,875
925	04-600-505-798-214-000	Community Service Club Vik PERA	-	-	7,175
926	04-600-505-798-360-000	Community Service Club Vik Bussing	-	-	-
927	04-600-505-798-401-000	Community Service Club Vik Supplies	-	-	2,500
928	04-799-590-351-460-000	Community Service Nonpublic School Textbooks	340	-	-

Construction Revenue

			(11,695)	-	-
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
929	06-005-000-000-092-000	Construction Interest Income	(11,695)	-	-

Construction Expense

			939,057	-	-
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
930	06-005-865-368-305-000	Construction LTFM Building Envelope Serv	119,719	-	-
931	06-005-865-369-305-000	LTFM Bldg Hdwe Contracted Services	58,180	-	-
932	06-005-865-370-305-000	Electrical Contracte Services	6,505	-	-
933	06-005-865-379-305-000	Construction LTFM Interior Surfaces Servic	35,226	-	-
934	06-005-865-380-305-000	Mechanical Systems Contracted Serv	25,900	-	-
935	06-005-865-381-305-000	Plumbing Contracted Services	18,685	-	-
936	06-005-865-383-305-000	LTFM Roofing Systems Contr Serv	410,390	-	-
937	06-005-865-384-305-000	Construction LTFM Site Projects Services	90,018	-	-
938	06-005-866-358-305-000	LTFM > Asbestos Fees For Services	22,314	-	-
939	06-005-870-000-305-000	Construction Services	152,120	-	-

Debt Revenue

			(2,096,093)	(2,117,100)	(1,989,000)
Seq	Seq	DESCRIPTION	Actual	Budget	Proposed
940	07-000-000-000-004-000	Debt Service Tax Increment Finance	(212)	-	-
941	07-000-000-000-092-000	Debt Service Interest Income	(729)	-	-
942	07-005-000-000-001-000	Debt Service Levy	(2,060,170)	-	-
943	07-005-000-000-092-000	Debt Service Interest Income	(7,936)	-	-
944	07-005-000-000-234-000	Debt Service Ag Land Aid	(27,046)	-	-
945	07-005-910-000-001-000	Debt Service Levy	-	(2,117,100)	(1,989,000)

Debt Expense

			2,085,670	2,170,500	3,637,549
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
946	07-005-910-000-730-000	Debt Service Principal Payments	1,120,000	1,270,000	2,820,000
947	07-005-910-000-740-000	Debt Service Interest Payments	965,670	898,575	815,624
948	07-005-910-000-790-000	Debt Service Other Expense	-	1,925	1,925

Trust Revenue

			(29,702)	(9,300)	(10,000)
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
949	08-005-000-000-099-400	Scholarship Revenue - Unassigned	(28,023)	(8,000)	(10,000)
950	08-005-000-000-099-400	Scholarship Revenue - Schipper	(3)	(200)	-
951	08-005-000-000-099-400	Scholarship Revenue - Serkland	(20)	(500)	-
952	08-005-000-000-099-400	Scholarship Revenue - Schmidt	(500)	(600)	-
953	08-005-000-000-099-410	Scholarship Revenue - Pfeifle	(505)	-	-
954	08-005-000-000-099-420	Scholarship Revenue - Siegle	(500)	-	-
955	08-005-000-000-099-420	Scholarship Revenue - Class of 1979	(150)	-	-

Trust Expense

			16,950	10,800	10,000
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
956	08-005-000-000-898-400	Scholarship Expense - Unassigned	12,100	8,000	10,000
957	08-005-000-000-898-400	Scholarship Expense - Schipper	-	200	-
958	08-005-000-000-898-400	Scholarship Expense - Serkland	750	500	-
959	08-005-000-000-898-400	Scholarship Expense - Schmidt	500	600	-
960	08-005-000-000-898-410	Scholarship Expense - Sorenson	-	600	-
961	08-005-000-000-898-410	Scholarship Expense - Firemen Youth A	500	900	-
962	08-005-000-000-898-410	Scholarship Expense - Fox	500	-	-
963	08-005-000-000-898-420	Scholarship Expense - Siegle	1,600	-	-
964	08-005-000-000-898-420	Scholarship Expense - Arnie	1,000	-	-

WCMN Revenue

			(16,068)	-	-
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
965	11-005-790-315-021-000	WCMN - Tuition from Other Districts	(14,002)	-	-
966	11-005-790-315-021-000	WCMN - Tuition from Pelican Rapids	(2,066)	-	-

WCMN Expense

			-	-	-
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
967	11-005-605-315-140-000	Licensed Instruction	-	-	-

Activities Revenue

			(183,026)	(95,875)	(95,000)
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
968	24-005-240-000-099-600	Student Activity-Special Olympics	(1,001)	(800)	(95,000)
969	24-100-202-000-099-600	Student Activity-Viking PreSchool	(1,075)	(2,000)	-
970	24-100-203-000-099-300	Student Activity-First Grade	(635)	-	-
971	24-100-203-000-099-500	Student Activity-Elementary Activity	(15,539)	(6,000)	-
972	24-100-212-000-099-600	Student Activity-Elementary Art	-	(3,800)	-
973	24-100-258-000-099-600	Student Activity-Elementary Music	-	(100)	-
974	24-100-605-000-099-500	Student Activity-Elementary AR	(1,024)	(2,000)	-
975	24-100-620-000-099-600	Student Activity-Elementary Library	(3,026)	(9,000)	-
976	24-100-720-000-099-600	Student Activity-Nurse Camp	-	(1,000)	-
977	24-100-720-000-099-600	Student Activity-Wellness	(142)	(2,000)	-
978	24-300-211-000-099-500	Student Activity-HS Activity	(2,510)	-	-
979	24-300-212-000-099-500	Student Activity-Speech	-	(500)	-
980	24-300-212-000-099-700	Student Activity-HS Art	-	(500)	-
981	24-300-240-000-099-500	Student Activity-Weightlifting	(3,740)	-	-
982	24-300-291-000-099-500	Student Activity-Lighthouse	(342)	-	-
983	24-300-291-000-099-500	Student Activity-DARE	-	(4,000)	-
984	24-300-292-000-099-200	Student Activity-HS Activities	(1,611)	-	-
985	24-300-294-000-099-500	Student Activity-Football	(16,182)	(6,000)	-
986	24-300-294-000-099-500	Student Activity-Boys Basketball	(31,724)	(22,350)	-
987	24-300-294-000-099-500	Student Activity-Wrestling	(11,184)	(4,000)	-
988	24-300-294-000-099-500	Student Activity-Track	(246)	-	-
989	24-300-294-000-099-500	Student Activity-Cross Country	(2,030)	(600)	-
990	24-300-294-000-099-500	Student Activity-Baseball	(5,897)	(3,500)	-
991	24-300-294-000-099-500	Student Activity-Boys Soccer	(447)	-	-
992	24-300-296-000-099-500	Student Activity-Volleyball	(25,579)	(4,175)	-
993	24-300-296-000-099-500	Student Activity-Softball	(6,511)	(4,000)	-
994	24-300-296-000-099-500	Student Activity-Valkyries	(35,105)	(10,000)	-
995	24-300-296-000-099-600	Student Activity-Girls Basketball	(17,160)	(8,050)	-
996	24-300-620-000-099-600	Student Activity-Channel 2	(315)	-	-
997	24-300-620-000-099-700	Student Activity-HS Library	-	(1,500)	-

Activities Expense

			188,177	95,875	95,000
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
998	24-005-240-000-402-600	Student Activity-Special Olympics Supply	698	800	95,000
999	24-100-202-000-185-600	Student Activity-Viking Preschool Stipend	392	-	-
1,000	24-100-202-000-402-600	Student Activity-Viking PreSchool Supply	-	2,000	-
1,001	24-100-203-000-402-500	Student Activity-Elementary Activity Supply	18,403	6,000	-
1,002	24-100-212-000-402-600	Student Activity-Elementary Art Supply	-	3,800	-
1,003	24-100-258-000-402-600	Student Activity-Music Supply	-	100	-
1,004	24-100-620-000-402-500	Student Activity-Elementary AR Supply	-	2,000	-
1,005	24-100-620-000-402-600	Student Activity-Elementary Library Supply	3,040	9,000	-
1,006	24-100-720-000-402-600	Student Activity-Nurse Camp Supply	-	1,000	-
1,007	24-100-720-000-402-600	Student Activity-Wellness Supply	817	2,000	-
1,008	24-300-211-000-402-500	Student Activity-HS Activity Supply	2,890	-	-
1,009	24-300-212-000-402-700	Student Activity-HS Art Supply	50	500	-
1,010	24-300-240-000-185-500	Student Activity-Weightlifting Stipend	3,240	-	-
1,011	24-300-240-000-210-500	Student Activity-Weightlifting FICA	240	-	-
1,012	24-300-240-000-218-500	Student Activity-Weightlifting TRA	243	-	-
1,013	24-300-240-000-402-500	Student Activity-Weightlifting Supply	717	-	-
1,014	24-300-291-000-402-500	Student Activity-Lighthouse Supply	350	-	-
1,015	24-300-291-000-402-500	Student Activity-Speech Supply	-	500	-
1,016	24-300-291-000-402-500	Student Activity-DARE Supply	2,115	4,000	-
1,017	24-300-294-000-185-500	Student Activity-Boys Basketball Stipend	1,240	2,000	-
1,018	24-300-294-000-210-500	Student Activity-Football FICA	69	-	-
1,019	24-300-294-000-210-500	Student Activity-Boys Basketball FICA	82	150	-
1,020	24-300-294-000-218-500	Student Activity-Football TRA	37	-	-
1,021	24-300-294-000-218-500	Student Activity-Boys Basketball TRA	93	125	-
1,022	24-300-294-000-402-500	Student Activity-Football Supply	13,372	6,000	-
1,023	24-300-294-000-402-500	Student Activity-Boys Basketball Supply	32,276	20,000	-
1,024	24-300-294-000-402-500	Student Activity-Wrestling Supply	10,031	4,000	-
1,025	24-300-294-000-402-500	Student Activity-Track Supply	911	-	-
1,026	24-300-294-000-402-500	Student Activity-Cross Country Supply	1,211	600	-
1,027	24-300-294-000-402-500	Student Activity-Baseball Supply	4,461	3,500	-
1,028	24-300-294-000-402-500	Student Activity-Boys Soccer Supply	406	-	-
1,029	24-300-296-000-185-500	Student Activity-Volleyball Stipend	2,994	600	-
1,030	24-300-296-000-185-500	Student Activity-Softball Stipend	1,416	-	-
1,031	24-300-296-000-185-500	Student Activity-Valkyries Stipend	5,081	-	-
1,032	24-300-296-000-185-600	Student Activity-Girls Basketball Stipend	2,300	50	-
1,033	24-300-296-000-210-500	Student Activity-Volleyball FICA	220	50	-
1,034	24-300-296-000-210-500	Student Activity-Softball FICA	108	-	-
1,035	24-300-296-000-210-500	Student Activity-Valkyries FICA	389	-	-
1,036	24-300-296-000-210-600	Student Activity-Girls Basketball FICA	170	25	-
1,037	24-300-296-000-214-500	Student Activity-Volleyball PERA	-	25	-
1,038	24-300-296-000-214-500	Student Activity-Valkyries PERA	6	-	-
1,039	24-300-296-000-214-600	Student Activity-Girls Basketball PERA	18	25	-
1,040	24-300-296-000-218-500	Student Activity-Volleyball TRA	225	25	-
1,041	24-300-296-000-218-500	Student Activity-Softball TRA	90	-	-

Activities Expense

1,042	24-300-296-000-218-500	Student Activity-Valkyries TRA	239	-	-
1,043	24-300-296-000-218-600	Student Activity-Girls Basketball TRA	84	-	-
1,044	24-300-296-000-402-500	Student Activity-Volleyball Supply	15,047	3,500	-
1,045	24-300-296-000-402-500	Student Activity-Softball Supply	5,120	4,000	-
1,046	24-300-296-000-402-500	Student Activity-Valkyries Supply	34,646	10,000	-
1,047	24-300-296-000-402-600	Student Activity-Girls Basketball Supply	22,639	8,000	-
1,048	24-300-620-000-402-700	Student Activity-HS Library Supply	-	1,500	-

OPEB Trust Revenue

			14,001	-	(500)
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
1,049	45-005-935-000-090-000	OPEB Trust Investment Gain/Loss	15,037	-	-
1,050	45-005-935-000-092-000	OPEB Trust Interest Income	(1,036)	-	(500)

OPEB Trust Expense

			100,209	46,000	38,000
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
1,050	45-005-935-000-220-000	OPEB Health Insurance	83,469	23,000	23,000
1,051	45-005-935-000-220-100	OPEB Implicit Rate Subsidy	16,740	23,000	15,000

OPEB Debt Revenue

			(133,274)	(136,200)	(138,200)
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
1,052	47-005-000-000-234-000	OPEB Debt Ag Land Aid	(1,772)	-	-
1,053	47-005-000-000-258-000	OPEB Debt Mobile Home Aid	1,616	-	-
1,054	47-005-910-000-001-000	OPEB Debt Levy	(133,104)	(136,200)	(138,200)
1,055	47-005-910-000-004-000	OPEB Debt Tax Increment Finance	(14)	-	-

OPEB Debt Expense

			136,993	133,100	135,600
Line	Seq	DESCRIPTION	Actual	Budget	Proposed
1,056	47-005-910-000-710-000	OPEB Debt Serv Bond Payments	115,000	120,000	125,000
1,057	47-005-910-000-720-000	OPEB Debt Serv Bond Interest	18,318	12,700	6,600
1,058	47-005-910-000-790-000	OPEB Debt Serv Other Expense	3,675	400	4,000