



School District of Menomonee Falls
Menomonee Falls, Wisconsin

2011-2012 ADOPTED BUDGET

October 24, 2011

JEFFREY J. GROSS
Director of Business Services

TABLE OF CONTENTS

Section I (Green)

Tax Levy and Tax Rate Schedule

Page 1

Fund Balance Schedule

Page 2

Section II (Yellow)

*Revenue and Expenditure Budget
(By Source and Object)*

Page 1-8

Section III (Pink)

*Revenue and Expenditure Budget
(By Program)*

Page 1-2

Tax Levy & Tax Rate Schedule

Total Taxes		Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
1	General Fund-Current Operations	\$ 32,717,555	\$ 34,164,530	\$ 32,409,232	1
2	Debt Service Fund	3,200,881	3,362,356	4,801,637	2
3	Capital Projects Fund	600,000	1,000,000	600,000	3
4	Community Service Fund	616,680	616,680	616,680	4
5	Uncollected Prior Year Levies	137,218	61,104	9,072	5
6	Total Levy	\$ 37,272,334	\$ 39,204,670	\$ 38,436,621	6
7	Percent Change	9.24%	5.18%	-1.96%	7
Equalized Calculations - Total Tax Base					
8	Total Tax Levy	\$ 37,272,334	\$ 39,204,670	\$ 38,436,621	8
9	Equalized Value	\$ 3,452,430,759	\$ 3,346,859,614	\$ 3,351,504,242	9
10	Percent Change	-1.11%	-3.06%	0.14%	10
11	Tax Rate Per \$1,000	\$ 10.80	\$ 11.71	\$ 11.47	11
12	Percent Change	10.47%	8.50%	-2.09%	12
For Example-A Home Valued at \$250,000:					
13	Equalized Property Taxes	\$ 2,698.99	\$ 2,928.47	\$ 2,867.12	13
14	Dollar Change	\$ 255.77	\$ 229.47	\$ (61.35)	14
Assessed Calculations - Menomonee Falls Tax Base					
15	Tax Levy - Menomonee Falls Share	\$ 36,296,637	\$ 38,219,023	\$ 37,459,875	15
16	Assessed Value	\$ 3,371,028,380	\$ 3,422,839,330	\$ 3,388,610,937	16
17	Percent Change	1.53%	1.54%	-1.00%	17
18	Tax Rate per \$1,000	\$ 10.77	\$ 11.17	\$ 11.05	18
19	Percent Change	7.58%	3.70%	-1.00%	19
For Example-A Home Assessed at \$250,000:					
20	Assessed Property Taxes	\$ 2,691.81	\$ 2,791.47	\$ 2,763.66	20
21	Dollar Change	\$ 189.76	\$ 99.66	\$ (27.81)	21

Fund Balance Schedule

Fund Description	Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
1 General Fund	\$ 7,520,342	\$ 9,396,735	\$ 8,981,012	1
2 Special Revenue Trust Funds	53,424	71,419	74,019	2
3 Debt Service Fund	1,459,144	1,368,102	1,350,545	3
4 Capital Project Fund	60,277	127,151	127,151	4
5 Food Service Fund	245,525	280,650	290,163	5
6 Community Service Fund	828,593	708,392	387,005	6
7 Total	<u>\$ 10,167,305</u>	<u>\$ 11,952,449</u>	<u>\$ 11,209,896</u>	7

Revenue & Expenditure Budget By Source & Object

		Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
Fund 10 - General Fund					
Revenues					
Property Taxes					
1	Tax Levy	32,717,555	34,164,530	32,409,232	1
2	Prior Year's Taxes	137,218	61,104	9,072	2
3	Mobile Home & Other Taxes	3,663	4,129	4,500	3
4	Total Property Taxes	<u>32,858,436</u>	<u>34,229,763</u>	<u>32,422,804</u>	4
Local Sources					
5	Student Fees	520,481	555,710	559,600	5
6	Field trip, Misc Fees	123,660	136,365	107,628	6
7	Resale of Materials	121,752	132,988	128,368	7
8	Ticket Sales, Entry Fees	78,529	72,494	76,500	8
9	Interest Income	24,559	17,709	20,500	9
10	Facility Rental	91,714	270,290	136,750	10
11	Other	229,801	284,952	225,000	11
12	Total Local Sources	<u>1,190,497</u>	<u>1,470,508</u>	<u>1,254,346</u>	12
Interdistrict Payments					
13	Open Enrollment	1,298,661	1,296,937	1,459,080	13
14	MPS 220 Transportation	647,791	640,004	582,000	14
15	Other	47,770	82,438	27,200	15
16	Total Interdistrict Payments	<u>1,994,222</u>	<u>2,019,379</u>	<u>2,068,280</u>	16
State Revenues					
17	Transportation Aid	92,385	92,858	92,000	17
18	Library Aid	140,557	145,567	140,000	18
19	Integration Aid	2,528,953	2,491,796	2,438,353	19
20	Equalization Aid	9,641,772	8,363,648	7,333,461	20
21	State Project Grant	61,504	59,915	0	21
22	Computer Aid & other	301,147	431,812	348,063	22
23	Total State Revenues	<u>12,766,318</u>	<u>11,585,596</u>	<u>10,351,877</u>	23
Federal Revenues					
24	ARRA	588,877	965,074	0	24
25	Title I	181,228	244,857	162,127	25
26	Title II-A	56,309	84,149	220,608	26
27	Other Project Grants	34,355	77,241	34,919	27
28	Total Federal Revenues	<u>860,769</u>	<u>1,371,321.67</u>	<u>417,654</u>	28
Other Revenues					
29	Sales of Assets	1,567	0	0	29
30	Refunds of Disbursements	67,399	81,970	37,000	30
31	Insurance Dividend	98,140	161,495	86,000	31
32	Capital Leases & Other	43,570	156,576	0	32
33	Total Other Revenues	<u>210,676</u>	<u>400,042</u>	<u>123,000</u>	33
34	Total General Fund Revenues	<u>\$ 49,880,918</u>	<u>\$ 51,076,609</u>	<u>\$ 46,637,961</u>	34
	% Change	1.41%	2.40%	-8.69%	

Revenue & Expenditure Budget By Source & Object

		Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
Fund 10 - General Fund					
Expenditures					
Salaries					
1	Administration/Board	1,597,904	1,609,618	1,623,300	1
2	Professional Technical Non-Certified	645,560	618,278	690,078	2
3	Clerical	745,124	738,044	818,142	3
4	Faculty	16,976,576	17,138,445	16,651,455	4
5	Substitute Faculty	536,257	553,755	489,800	5
6	Teachers' Aides	584,981	610,541	609,115	6
7	Substitute Teachers' Aides	41,337	32,747	37,000	7
8	Non-Union Faculty	376,717	378,725	523,959	8
9	Custodians	1,456,123	1,396,370	1,395,876	9
10	Maintenance	159,569	166,090	172,774	10
11	Retirees	82,109	98,359	103,500	11
12	Student Workers	3,130	2,436	4,000	12
13	Total Salaries	23,205,386	23,343,408	23,118,999	13
Employee Benefits					
14	Retirement	2,337,968	2,473,350	1,351,567	14
15	Social Security	1,728,280	1,736,076	1,730,731	15
16	Life Insurance	65,306	70,868	72,838	16
17	Medical/Dental Insurance	5,894,578	6,025,752	5,037,075	17
18	Income Protection/Annuities	361,185	350,059	300,255	18
19	Other Employee Benefits	12,516	21,655	13,000	19
20	Contribution To Employee Benefit Trust	1,843,000	1,544,995	1,398,545	20
21	Total Employee Benefits	12,242,833	12,222,754	9,904,011	21
Purchased Services					
22	Personal Services	380,729	569,171	507,290	22
23	Property/Equipment Services	797,325	1,019,213	862,961	23
24	Utilities	804,288	869,409	927,400	24
25	Pupil & Employee Travel	2,076,247	2,160,890	2,128,995	25
26	Communications	198,446	222,713	178,417	26
27	Payment to Non-Government Agencies	80,111	131,717	130,000	27
28	Intergovernmental Payments for Services	679,443	738,835	835,497	28
29	Total Purchased Services	5,016,588	5,711,947	5,570,560	29
Non-Capital Expenditures					
30	Supplies	675,544	601,694	733,369	30
31	Apparel	9,029	15,718	9,251	31
32	Instructional Media	163,539	178,583	181,929	32
33	Non-Capital Equipment	49,130	72,922	45,514	33
34	Resale Items	114,054	89,559	128,368	34
35	Equipment Components	5,916	3,777	4,750	35
36	Textbooks & Workbooks	277,665	159,804	306,319	36
37	Non-Instructional Software	105,369	146,020	145,400	37
38	Other Non-Capital Expenditures	3,383	15,038	7,550	38
39	Total Non-Capital Expenditures	1,403,628	1,283,114	1,562,450	39

Revenue & Expenditure Budget By Source & Object

	Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
Fund 10 - General Fund				
Expenditures				
Capital Expenditures				
1	0	32,780	35,000	1
2	615,589	514,775	503,938	2
3	21,191	19,257	17,830	3
4	<u>636,780</u>	<u>566,812</u>	<u>556,768</u>	4
Debt Retirement				
5	79,645	48,019	50,000	5
6	104,489	60,284	75,000	6
7	3,818	14,973	6,000	7
8	<u>187,952</u>	<u>123,276</u>	<u>131,000</u>	8
Insurance & Judgements				
9	47,006	48,404	50,200	9
10	48,954	40,343	45,000	10
11	265,464	242,598	270,000	11
12	123,977	111,897	100,000	12
13	<u>485,400</u>	<u>443,242</u>	<u>465,200</u>	13
Other Expenditures				
14	333,796	343,115	504,154	14
15	1,737	3,424	4,000	15
16	154,876	117,920	109,000	16
17	<u>490,410</u>	<u>464,459</u>	<u>617,154</u>	17
18	<u>\$ 43,668,977</u>	<u>\$ 44,159,011</u>	<u>\$ 41,926,142</u>	18
	% Change	0.34%	1.12%	-5.06%
Excess (Deficiency) of Revenues Over Expenditures				
19	6,211,941	6,917,598	4,711,819	19
Other Financial Sources (Uses)				
20	<u>(5,217,284)</u>	<u>(5,041,205)</u>	<u>(5,127,542)</u>	20
21	994,657	1,876,393	(415,723)	21
22	6,525,685	7,520,342	9,396,735	22
23	<u>\$ 7,520,342</u>	<u>\$ 9,396,735</u>	<u>\$ 8,981,012</u>	23
24	\$ 52,426,513	\$ 53,297,818	\$ 50,135,812	24
25	Fund Balance %	15.38%	19.10%	19.09%
26	Total Expenditures % Change	1.89%	1.66%	-5.93%

Revenue & Expenditure Budget By Source & Object

	Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
Fund 27-Special Education				
Revenues				
Interdistrict Payments				
1	85,984	137,557	90,000	1
2	239,421	181,441	196,752	2
3	<u>325,405</u>	<u>318,998</u>	<u>286,752</u>	3
State Revenues				
4	1,818,609	1,980,519	1,849,001	4
5	<u>1,818,609</u>	<u>1,980,519</u>	<u>1,849,001</u>	
Federal Revenues				
6	355,632	771,972	0	
7	923,322	942,027	887,689	7
8	117,064	83,835	58,686	
9	<u>1,396,017</u>	<u>1,797,834</u>	<u>946,375</u>	
Other Revenues				
10	221	250	0	10
11	<u>\$ 3,540,252</u>	<u>\$ 4,097,601</u>	<u>\$ 3,082,128</u>	11
	% Change	15.47%	-24.78%	
Expenditures				
Salaries				
12	103,492	105,000	108,000	12
13	95,584	90,965	101,359	13
14	2,878,170	2,904,057	2,884,097	14
15	76,650	85,996	85,000	15
16	908,946	830,028	787,642	16
17	39,128	39,507	43,000	17
18	713,475	711,740	626,759	18
19	<u>4,815,445</u>	<u>4,767,292</u>	<u>4,635,857</u>	
Employee Benefits				
20	448,074	469,060	239,132	20
21	354,420	351,170	365,676	21
22	9,645	10,409	10,225	22
23	1,078,344	1,143,345	1,052,710	23
24	170,791	135,324	119,740	24
25	312,555	262,677	198,339	25
26	<u>2,373,829</u>	<u>2,371,985</u>	<u>1,985,822</u>	26
Purchased Services				
27	86,595	89,920	70,133	27
28	21,784	0	0	28
29	601,950	626,406	663,500	29
30	174	870	620	30
31	496,108	745,834	667,688	31
32	136,652	186,425	135,500	32
33	<u>1,343,263</u>	<u>1,649,453</u>	<u>1,537,441</u>	33

Revenue & Expenditure Budget By Source & Object

	Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12		
Fund 27-Special Education					
Non-Capital Expenditures					
1	Supplies	54,298	26,696	12,700	1
2	Instructional Media	53,094	109,701	9,000	2
3	Non-Capital Equipment	10,507	6,819	6,250	3
4	Equipment Components	152	512	0	4
5	Textbooks & Workbooks	175	6,638	0	5
6	Non-Instructional Software	11,000	13,897	15,000	6
7	Other Non-Capital Equipment	0	323	0	7
8	Total Non-Capital Expenditures	<u>129,226</u>	<u>164,585</u>	<u>42,950</u>	8
Capital Expenditures					
9	Equipment Addition/Replacement	72,096	131,173	1,500	9
10	Furniture	0	6,236	0	10
11	Total Capital Expenditures	<u>72,096</u>	<u>137,409</u>	<u>1,500</u>	11
Other Expenditures					
12	Other Expenditure	8,000	5,862	0	12
13	Dues & Fees	15,678	42,219	6,100	13
14	Total Other Expenditures	<u>\$ 23,678</u>	<u>\$ 48,081</u>	<u>\$ 6,100</u>	14
15	Total Special Education Expenditures	<u>\$ 8,757,536</u>	<u>\$ 9,138,806</u>	<u>\$ 8,209,670</u>	15
16	% Change	10.36%	4.35%	-10.17%	16
Excess (Deficiency) of Revenues Over Expenditures					
17		(5,217,284)	(5,041,205)	(5,127,542)	17
Other Financial Sources (Uses)					
18	Operating Transfer In	<u>5,217,284</u>	<u>5,041,205</u>	<u>5,127,542</u>	18
19	Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	19

Revenue & Expenditure Budget By Source & Object

		Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
Fund 21					
Special Revenue Trust Funds					
Revenues					
1	Donation	244,372	96,932	42,500	1
2	Total Revenues	<u>244,372</u>	<u>96,932</u>	<u>42,500</u>	2
Expenditures					
3	Salary and Benefit	664	0	0	3
4	Purchased Service	124,358	5,992	0	4
5	Non-Capital Object	18,573	22,983	39,900	5
6	Capital Object	85,411	46,005	0	6
7	Other	2,080	3,956	0	7
8	Total Expenditures	<u>\$ 231,087</u>	<u>\$ 78,936</u>	<u>\$ 39,900</u>	8
Excess (Deficiency) of Revenues					
9	Over Expenditures	13,285	17,995	2,600	9
10	Beginning Fund Balance	40,138	53,424	71,419	10
11	Ending Fund Balance	<u>\$ 53,424</u>	<u>\$ 71,419</u>	<u>\$ 74,019</u>	11

Fund 30 - Debt Service

Revenues					
1	Property Taxes	3,200,881	3,362,356	4,801,637	1
2	Interest	2,144	2,703	3,000	2
3	Other Financial Source	6,290,000	2,781,629	38,355	3
4	Total Revenues	<u>\$ 9,493,025</u>	<u>\$ 6,146,688</u>	<u>\$ 4,842,992</u>	4
Expenditures					
5	Principal	1,500,000	4,550,000	3,380,000	5
6	Interest	1,737,196	1,661,921	1,442,193	6
7	Other Financial Use	6,098,412	0	38,355	7
8	Bond Issuance Exp	56,275	25,810	0	8
9	Total Expenditures	<u>\$ 9,391,883</u>	<u>\$ 6,237,731</u>	<u>\$ 4,860,547</u>	9
Net Increase (Decrease) In					
10	Fund Balance	101,142	(91,043)	(17,556)	10
11	Beginning Fund Balance	1,358,002	1,459,144	1,368,101	11
12	Ending Fund Balance	<u>\$ 1,459,144</u>	<u>\$ 1,368,101</u>	<u>\$ 1,350,545</u>	12

Revenue & Expenditure Budget By Source & Object

		Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
Fund 40 - Capital Projects					
Revenues					
1	Property Taxes	600,000	1,000,000	600,000	1
2	Notes	0	1,000,000	0	2
3	Interest	1,269	193		3
4	Total Revenues	<u>\$ 601,269</u>	<u>\$ 2,000,193</u>	<u>\$ 600,000</u>	4
Expenditures					
5	Purchased Services	28,808	29,073		5
6	Property Services	1,482,916	1,900,648	600,000	6
7	Non-Capital Objects	0	0	0	7
8	Capital Objects	275,704	3,598	0	8
9	Total Expenditures	<u>\$ 1,787,428</u>	<u>\$ 1,933,319</u>	<u>\$ 600,000</u>	9
Net Increase (Decrease) In					
10	Fund Balance	(1,186,159)	66,875	0	10
11	Beginning Fund Balance	1,246,436	60,277	127,151	11
12	Ending Fund Balance	<u>\$ 60,277</u>	<u>\$ 127,151</u>	<u>\$ 127,151</u>	12
Fund 50 - Food Service					
Revenues					
1	Food Sales	1,169,657	1,118,789	1,177,041	1
2	State Aids	26,366	24,427	25,000	2
3	Federal Aids	360,976	388,677	359,000	3
4	Federal Commodities Program	112,049	109,004	81,000	4
5	Total Revenues	<u>\$ 1,669,047</u>	<u>\$ 1,640,897</u>	<u>\$ 1,642,041</u>	5
Expenditures					
6	Salary	606,675	597,333	601,320	6
7	Employee Benefits	166,007	188,714	185,308	7
8	Purchased Services	35,226	36,894	37,300	8
9	Non-Capital, Food	801,355	764,353	800,600	9
10	Capital	21,502	16,277	5,000	10
11	Dues & Fees	3,348	2,201	3,000	11
12	Total Expenditures	<u>\$ 1,634,113</u>	<u>\$ 1,605,772</u>	<u>\$ 1,632,528</u>	12
Net Increase (Decrease) In					
13	Fund Balance	34,934	35,125	9,513	13
14	Beginning Fund Balance	210,591	245,525	280,650	14
15	Ending Fund Balance	<u>\$ 245,525</u>	<u>\$ 280,650</u>	<u>\$ 290,163</u>	15

Revenue & Expenditure Budget By Source & Object

		Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12	
Fund 80 - Community Services					
Revenues					
1	Property Taxes	616,680	616,680	616,680	1
2	Program Fees	909,688	996,562	1,033,821	2
3	Rental	33,827	38,880	12,000	3
4	Other	33,916	40,969	26,833	4
5	Total Revenues	<u>\$ 1,594,110</u>	<u>\$ 1,693,091</u>	<u>\$ 1,689,334</u>	5
Expenditures					
6	Salary	717,971	810,940	901,540	6
7	Employee Benefits	208,536	269,267	230,680	7
8	Purchased Services	506,310	466,915	599,175	8
9	Non-Capital	104,529	131,795	192,528	9
10	Capital	17,166	71,633	21,950	10
11	Dues & Fees & Misc.	64,740	62,742	64,847	11
12	Total Expenditures	<u>\$ 1,619,254</u>	<u>\$ 1,813,292</u>	<u>\$ 2,010,720</u>	12
Net Increase (Decrease) In					
13	Fund Balance	(25,144)	(120,202)	(321,386)	13
14	Beginning Fund Balance	853,737	828,593	708,391	14
15	Ending Fund Balance	<u>\$ 828,593</u>	<u>\$ 708,391</u>	<u>\$ 387,005</u>	15
Fund 90 - Cooperative Programs					
Revenues					
1	Intermediate Sources	104,966	97,222	67,925	1
2	Total Revenue	<u>\$ 104,966</u>	<u>\$ 97,222</u>	<u>\$ 67,925</u>	2
Expenditures					
3	Salary	54,275	58,338	52,012	3
4	Employee Benefits	17,420	18,264	5,200	4
5	Purchased Services	11,528	8,994	4,600	5
6	Non-Capital	2,339	2,296	2,368	6
7	Dues & Fees	19,405	9,330	3,745	7
8	Total Expenditures	<u>\$ 104,966</u>	<u>\$ 97,222</u>	<u>\$ 67,925</u>	8
Net Increase (Decrease) In					
9	Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	9
10	Total Revenue - All Funds	\$ 60,837,960	\$ 64,084,487	\$ 58,604,881	10
11	% Change		5.34%	-8.55%	11
12	Total Expenditure - All Funds	60,905,244	62,299,343	59,347,432	12
13	% Change		2.29%	-4.74%	13
14	Net Increase (Decrease) in Fund Balance	<u>\$ (67,284)</u>	<u>\$ 1,785,144</u>	<u>\$ (742,552)</u>	14

Expenditure Budget By Program

	Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12		
Fund 10-General Fund					
Instruction					
1	Elementary Curriculum	8,446,365	8,810,784	8,519,261	1
2	General Curriculum-Secondary	13,771,667	13,697,777	11,969,062	2
3	Vocational Curriculum	2,035,566	1,863,812	1,903,043	3
4	Physical Curriculum	1,743,809	1,793,610	1,715,737	4
5	Co-Curricular Activities	720,398	694,391	695,977	5
6	Other Special Needs Curriculum	399,939	593,835	425,374	6
7	Total Instruction	<u>27,117,744</u>	<u>27,454,209</u>	<u>25,228,454</u>	7
Support Services					
8	Pupil Services	1,449,579	1,299,894	1,318,586	8
9	Instructional Staff Services	1,537,624	1,673,171	1,911,901	9
10	General Administration	685,079	648,912	647,066	10
11	School Administration	2,602,861	2,555,349	2,291,284	11
12	Business Administration	7,201,191	7,598,798	7,460,715	12
13	Central Services	1,509,834	1,367,157	1,387,946	13
14	Insurance and Judgments	488,227	448,921	468,200	14
15	Debt Services	187,952	123,276	131,000	15
16	Other Support Services	114,430	155,859	133,793	16
17	Total Support Services	<u>15,776,776</u>	<u>15,871,336</u>	<u>15,750,491</u>	17
Non-Program Transactions					
18	Purchased Instructional Services	618,969	712,122	834,197	18
19	Other Non-Program Transactions	155,488	121,344	113,000	19
20	Total Non-Program Transactions	<u>\$ 774,456</u>	<u>\$ 833,466</u>	<u>\$ 947,197</u>	20
21	Total General Fund Expenditures	<u>\$ 43,668,977</u>	<u>\$ 44,159,011</u>	<u>\$ 41,926,142</u>	21
Fund 27-Special Education					
Instruction					
22	Special Education	<u>5,929,481</u>	<u>5,919,759</u>	<u>5,345,638</u>	22
Support Services					
23	Pupil Services	1,093,113	1,096,352	985,423	23
24	Instructional Staff Services	481,766	586,591	414,066	24
25	Business Administration	618,719	617,118	661,855	25
26	Other Support Services	8,000	0	0	26
27	Total Support Services	<u>2,201,598</u>	<u>2,300,062</u>	<u>2,061,344</u>	27
Non-Program Transactions					
28	Purchased Instructional Services	<u>626,458</u>	<u>918,985</u>	<u>802,688</u>	28
29	Total Special Ed Expenditures	<u>\$ 8,757,536</u>	<u>\$ 9,138,806</u>	<u>\$ 8,209,670</u>	29

Expenditure Budget By Program

	Audited 2009/10	Audited 2010/11	Adopted Budget 2011/12		
Fund 21 - Special Revenue Trust Funds					
Instruction					
1	Elementary Curriculum	32,044	26,505	19,900	1
2	General Curriculum -Secondary	7,587	21,170		2
3	Vocational Curriculum	10,682	149	0	3
4	Co-Curricular/Other	52,323	21,862	20,000	4
5	Total Instruction	<u>102,636</u>	<u>69,686</u>	<u>39,900</u>	5
Support Services					
6	Pupil Services	1,411	3,091	0	6
7	Instructional Staff Services	500	330	0	7
8	School Administration	1,161	500	0	8
9	Business Administration	125,379	5,330	0	9
10	Total Support Services	<u>128,451</u>	<u>9,250</u>	<u>0</u>	10
11	Total Special Funds Expenditures	<u>231,087</u>	<u>78,936</u>	<u>39,900</u>	11
Fund 30-Debt Service					
12	Total Debt Payments	<u>\$ 9,391,883</u>	<u>\$ 6,237,731</u>	<u>\$ 4,860,547</u>	12
Fund 40-Capital Projects					
13	Constructions	<u>\$ 1,787,428</u>	<u>\$ 1,933,319</u>	<u>\$ 600,000</u>	13
14	Total capital Project fund Expenditures	<u>\$ 1,787,428</u>	<u>\$ 1,933,319</u>	<u>\$ 600,000</u>	14
Fund 50-Food Service					
15	Business Services	64,156	94,023	79,341	15
16	Food Services	1,569,957	1,511,748	1,553,187	16
17	Total Food Services Fund Expenditures	<u>\$ 1,634,113</u>	<u>\$ 1,605,772</u>	<u>\$ 1,632,528</u>	17
Fund 80-Community Service					
18	General Administration	491,676	562,178	521,593	18
19	Business Services	392,994	412,676	529,782	19
20	Debt Services	3,256	0	0	20
21	Community Services	731,328	838,438	959,345	21
22	Total Community Services Fund Expenditures	<u>\$ 1,619,254</u>	<u>\$ 1,813,292</u>	<u>\$ 2,010,720</u>	22
Fund 90-Cooperative Programs					
23	Instructional	6,553	5,300	0	23
24	Support Services	98,413	91,922	67,925	24
25	Total Cooperative Fund Expenditures	<u>\$ 104,966</u>	<u>\$ 97,222</u>	<u>\$ 67,925</u>	25