



School District of Menomonee Falls
Menomonee Falls, Wisconsin

2010-2011 ADOPTED BUDGET

October 25, 2010

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Director of Business Services

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Tax Levy & Tax Rate Schedule

Total Taxes		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
1	General Fund-Current Operations	\$ 29,863,499	\$ 32,717,555	\$ 34,164,530	1
2	Debt Service Fund	3,085,071	3,200,881	3,362,356	2
3	Capital Projects Fund	550,000	600,000	1,000,000	3
4	Community Service Fund	616,680	616,680	616,680	4
5	Uncollected Prior Year Levies	4,033	137,218	61,104	5
6	Total Levy	\$ 34,119,283	\$ 37,272,334	\$ 39,204,670	6
7	Percent Change	5.90%	9.24%	5.18%	7
Equalized Calculations - Total Tax Base					
8	Total Tax Levy	\$ 34,119,283	\$ 37,272,334	\$ 39,204,670	8
9	Equalized Value	\$ 3,491,211,580	\$ 3,452,430,759	\$ 3,346,859,614	9
10	Percent Change	1.06%	-1.11%	-3.06%	10
11	Tax Rate Per \$1,000	\$ 9.77	\$ 10.80	\$ 11.71	11
12	Percent Change	4.79%	10.47%	8.50%	12
For Example-A Home Valued at \$250,000:					
13	Equalized Property Taxes	\$ 2,443.23	\$ 2,698.99	\$ 2,928.47	13
14	Dollar Change	\$ 111.68	\$ 255.77	\$ 229.47	14
Assessed Calculations - Menomonee Falls Tax Base					
15	Tax Levy - Menomonee Falls Share	\$ 33,230,682	\$ 36,296,637	\$ 39,382,663	15
16	Assessed Value	\$ 3,320,349,680	\$ 3,371,028,380	\$ 3,371,028,380	16
17	Percent Change	2.13%	1.53%	0.00%	17
18	Tax Rate per \$1,000	\$ 10.01	\$ 10.77	\$ 11.68	18
19	Percent Change	3.74%	7.58%	8.50%	19
For Example-A Home Assessed at \$250,000:					
20	Assessed Property Taxes	\$ 2,502.05	\$ 2,691.81	\$ 2,920.67	20
21	Dollar Change	\$ 90.19	\$ 189.76	\$ 228.86	21

Fund Balance Schedule

Fund Description	Audited 2008/09	Audited 2009/10	Adopted 2010/11	
1 General Fund	\$ 6,525,685	\$ 7,520,232	\$ 7,291,295	1
2 Special Revenue Trust Funds	40,138	53,424	53,424	2
3 Debt Service Fund	1,358,002	1,459,144	1,429,480	3
4 Capital Project Fund	1,246,436	60,277	61,277	4
5 Food Service Fund	210,591	245,525	184,402	5
6 Community Service Fund	853,737	828,593	484,306	6
7 Total	\$ 10,234,588	\$ 10,167,194	\$ 9,504,183	7

Revenue & Expenditure Budget By Source & Object

		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 10 - General Fund					
Revenues					
Property Taxes					
1	Tax Levy	29,863,499	32,717,555	34,164,530	1
2	Prior Year's Taxes	4,033	137,218	61,104	2
3	Mobile Home & Other Taxes	4,675	3,663	4,500	3
4	Total Property Taxes	<u>29,872,207</u>	<u>32,858,436</u>	<u>34,230,134</u>	4
Local Sources					
5	Student Fees	673,856	644,141	618,569	5
6	Resale of Materials	123,708	121,752	107,837	6
7	Ticket Sales, Entry Fees	63,680	78,529	76,500	7
8	Interest Income	130,356	24,559	51,000	8
9	Facility Rental	102,324	91,714	180,300	9
10	Other	163,306	229,801	20,000	10
11	Total Local Sources	<u>1,257,230</u>	<u>1,190,497</u>	<u>1,054,206</u>	11
Interdistrict Payments					
12	Open Enrollment	1,168,085	1,298,661	1,400,800	12
13	MPS 220 Transportation	677,810	647,791	640,000	13
14	Other	64,348	47,770	28,000	14
15	Total Interdistrict Payments	<u>1,910,243</u>	<u>1,994,222</u>	<u>2,068,800</u>	15
State Revenues					
16	Transportation Aid	93,384	92,385	92,000	16
17	Library Aid	157,855	140,557	155,000	17
18	Integration Aid	2,892,689	2,528,953	2,491,796	18
19	Equalization Aid	9,745,124	9,641,772	8,364,457	19
20	State Project Grant	69,250	61,504	61,504	20
21	Computer Aid & other	321,562	301,147	431,812	21
22	Total State Revenues	<u>13,279,864</u>	<u>12,766,318</u>	<u>11,596,569</u>	22
Federal Revenues					
23	ARRA	2,333,176	539,205	0	23
24	Title I	257,523	228,267	159,644	24
25	Title II-A	95,230	56,309	146,538	25
26	Other Project Grants	63,665	36,988	32,215	26
27	Total Federal Revenues	<u>2,749,595</u>	<u>860,769</u>	<u>338,397</u>	27
Other Revenues					
28	Sales of Assets	3,705	1,567	0	28
29	Refunds of Disbursements	33,864	67,399	40,000	29
30	Insurance Dividend	56,697	98,140	55,000	30
31	Compensation for Capital Losses	3,568	0	0	31
32	Capital Leases & Other	18,352	43,570	1,000	32
33	Total Other Revenues	<u>116,187</u>	<u>210,676</u>	<u>96,000</u>	33
34	Total General Fund Revenues	<u>\$ 49,185,324</u>	<u>\$ 49,880,918</u>	<u>\$ 49,384,106</u>	34
	% Change	1.46%	1.41%	-1.00%	

Revenue & Expenditure Budget By Source & Object

		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 10 - General Fund					
Expenditures					
Salaries					
1	Administration/Board	1,776,420	1,785,808	1,758,411	1
2	Non-Certified Assistants	432,610	457,656	421,684	2
3	Clerical	874,542	745,124	805,474	3
4	Faculty	17,039,667	16,976,576	17,423,322	4
5	Substitute Faculty	587,100	536,257	539,543	5
6	Teachers' Aides	640,784	584,981	614,955	6
7	Substitute Teachers' Aides	55,326	41,337	51,000	7
8	Non-Union Faculty	503,250	376,717	331,166	8
9	Custodians	1,550,543	1,456,123	1,380,310	9
10	Maintenance	165,890	159,569	163,440	10
11	Retirees	102,639	82,109	103,500	11
12	Student Workers	9,517	3,130	4,000	12
13	Total Salaries	<u>23,738,287</u>	<u>23,205,386</u>	<u>23,596,805</u>	13
Employee Benefits					
14	Retirement	2,300,988	2,337,968	2,565,744	14
15	Social Security	1,772,411	1,728,280	1,807,899	15
16	Life Insurance	78,210	65,306	75,345	16
17	Medical/Dental Insurance	6,693,833	5,894,578	5,789,937	17
18	Income Protection/Annuities	370,325	361,185	318,127	18
19	Other Employee Benefits	32,678	12,516	5,500	19
20	Contribution To Employee Benefit Trust	171,095	1,843,000	1,575,786	20
21	Total Employee Benefits	<u>11,419,541</u>	<u>12,242,833</u>	<u>12,138,338</u>	21
Purchased Services					
22	Personal Services	419,207	380,729	427,032	22
23	Property/Equipment Services	768,777	797,325	882,355	23
24	Utilities	911,859	804,288	951,050	24
25	Pupil & Employee Travel	2,190,492	2,076,247	2,164,344	25
26	Communications	272,406	198,446	203,930	26
27	Payment to Non-Government Agencies	115,097	80,111	40,000	27
28	Intergovernmental Payments for Services	572,872	679,443	505,700	28
29	Total Purchased Services	<u>5,250,710</u>	<u>5,016,588</u>	<u>5,174,411</u>	29
Non-Capital Expenditures					
30	Supplies	671,973	675,544	743,203	30
31	Apparel	16,146	9,029	15,530	31
32	Instructional Media	183,978	163,539	220,382	32
33	Non-Capital Equipment	93,766	49,130	80,313	33
34	Resale Items	110,863	114,054	107,837	34
35	Equipment Components	9,896	5,916	7,500	35
36	Textbooks & Workbooks	82,971	277,665	268,960	36
37	Non-Instructional Software	149,768	105,369	149,840	37
38	Other Non-Capital Expenditures	18,554	3,383	8,750	38
39	Total Non-Capital Expenditures	<u>1,337,916</u>	<u>1,403,628</u>	<u>1,602,315</u>	39

Revenue & Expenditure Budget By Source & Object

		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 10 - General Fund					
Expenditures					
Capital Expenditures					
1	Facility Rental	0	0	32,780	1
2	Equipment Addition/Replacement	588,557	615,897	621,976	2
3	Equipment Rental	18,178	21,191	21,775	3
4	Total Capital Expenditures	<u>606,735</u>	<u>637,088</u>	<u>676,531</u>	4
Debt Retirement					
5	Principal- Capital Leases	86,978	79,386	48,019	5
6	Interest-S/T Loans & Leases	254,866	104,439	129,882	6
7	S/T Loan Processing Fees	2,918	3,818	3,819	7
8	Total Debt Retirement	<u>344,762</u>	<u>187,644</u>	<u>181,720</u>	8
Insurance & Judgements					
9	Liability Insurance	55,681	47,006	47,884	9
10	Property Insurance	47,239	48,954	51,592	10
11	Workers' Compensation	187,062	265,464	251,181	11
12	Unemployment Compensation	16,903	123,977	115,000	12
13	Total Insurance & Judgments	<u>306,884</u>	<u>485,400</u>	<u>465,657</u>	13
Other Expenditures					
14	Dues & Fees	279,928	333,796	359,509	14
15	Adjustments	4,511	1,737	4,000	15
16	Non-Aidable Refunds	230,069	154,826	152,211	16
17	Total Other Expenditures	<u>514,508</u>	<u>490,360</u>	<u>515,720</u>	17
18	Total General Fund Expenditures	<u><u>\$ 43,519,345</u></u>	<u><u>\$ 43,668,927</u></u>	<u><u>\$ 44,351,497</u></u>	18
	% Change	-0.86%	0.34%	1.56%	
Excess (Deficiency) of Revenues Over Expenditures					
19		5,665,979	6,211,991	5,032,609	19
Other Financial Sources (Uses)					
20	Operating Transfer Out	<u>(4,869,772)</u>	<u>(5,217,444)</u>	<u>(5,261,546)</u>	20
21	Net Change in Fund Balance	796,207	994,547	(228,937)	21
22	Beginning Fund Balance	5,729,478	6,525,685	7,520,232	22
23	Ending Fund Balance	<u><u>\$ 6,525,685</u></u>	<u><u>\$ 7,520,232</u></u>	<u><u>\$ 7,291,295</u></u>	23
24	Total Expenditures-10 & 27	\$ 51,455,099	\$ 52,426,623	\$ 53,492,658	24
25	Fund Balance %	13.49%	15.38%	14.70%	25
26	Total Expenditures % Change	0.08%	1.89%	2.03%	26

Revenue & Expenditure Budget By Source & Object

	Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 27-Special Education				
Revenues				
Interdistrict Payments				
1	92,405	85,984	90,000	1
2	178,295	239,421	145,200	2
3	<u>270,700</u>	<u>325,405</u>	<u>235,200</u>	3
State Revenues				
4	1,789,049	1,818,609	1,918,609	4
	23,906			
	<u>1,812,955</u>	<u>1,818,609</u>	<u>1,918,609</u>	
Federal Revenues				
5	893,646	1,278,953	1,675,806	5
	88,682	117,064	50,000	
	<u>982,327</u>	<u>1,396,017</u>	<u>1,725,806</u>	
Other Revenues				
6	0	221	0	6
7	<u>\$ 3,065,982</u>	<u>\$ 3,540,252</u>	<u>\$ 3,879,615</u>	7
	% Change 11.49%	15.47%	9.59%	
Expenditures				
Salaries				
8	102,592	103,492	105,000	8
9	67,799	95,584	112,804	9
10	2,869,196	2,878,170	3,125,711	10
11	78,042	76,650	85,000	11
12	852,462	908,946	811,682	12
13	37,994	39,128	43,000	13
14	506,404	713,475	641,216	14
	<u>4,514,490</u>	<u>4,815,445</u>	<u>4,924,413</u>	
Employee Benefits				
15	407,116	448,109	479,838	15
16	330,462	354,442	368,060	16
17	9,224	9,647	14,198	17
18	1,031,299	1,078,444	1,127,330	18
19	156,915	170,792	137,864	19
20	28,905	312,555	267,239	20
21	<u>1,963,921</u>	<u>2,373,989</u>	<u>2,394,529</u>	21
Purchased Services				
22	88,606	86,595	71,900	22
23	0	21,784	0	23
24	469,514	601,950	634,370	24
25	70	174	1,600	25
26	536,288	496,108	628,327	26
27	119,401	136,652	150,124	27
28	<u>1,213,879</u>	<u>1,343,263</u>	<u>1,486,321</u>	28

Revenue & Expenditure Budget By Source & Object

		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 27-Special Education					
Non-Capital Expenditures					
1	Supplies	37,740	54,298	33,339	1
2	Instructional Media	79,115	53,094	84,105	2
3	Non-Capital Equipment	13,666	10,507	21,270	3
4	Equipment Components	526	152	0	4
5	Textbooks & Workbooks	2,478	175	0	5
6	Non-Instructional Software	0	11,000	0	6
7	Other Non-Capital Equipment	1,967	0	0	7
8	Total Non-Capital Expenditures	<u>135,491</u>	<u>129,226</u>	<u>138,714</u>	8
Capital Expenditures					
9	Equipment Addition/Replacement	6,430	72,096	107,739	9
10	Furniture	0	0	2,000	10
11	Total Capital Expenditures	<u>6,430</u>	<u>72,096</u>	<u>109,739</u>	11
Other Expenditures					
12	Other Expenditure	0	8,000	0	12
13	Payments To Other Districts	31,645	0	0	13
14	Dues & Fees	69,897	15,678	87,445	14
15	Total Other Expenditures	<u>\$ 101,542</u>	<u>\$ 23,678</u>	<u>\$ 87,445</u>	15
16	Total Special Education Expenditures	<u>\$ 7,935,754</u>	<u>\$ 8,757,696</u>	<u>\$ 9,141,161</u>	16
17	% Change	5.52%	10.36%	4.38%	17
Excess (Deficiency) of Revenues					
18	Over Expenditures	(4,869,772)	(5,217,444)	(5,261,546)	18
Other Financial Sources (Uses)					
19	Operating Transfer In	<u>4,869,772</u>	<u>5,217,444</u>	<u>5,261,546</u>	19
20	Net Change in Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	20

Revenue & Expenditure Budget By Source & Object

		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 21					
Special Revenue Trust Funds					
Revenues					
1	Donation	132,451	244,372	10,000	1
2	Total Revenues	<u>132,451</u>	<u>244,372</u>	<u>10,000</u>	2
Expenditures					
3	Salary and Benefit	1,396	664	0	3
4	Purchased Service	13,835	124,358	0	4
5	Non-Capital Object	32,624	18,573	5,000	5
6	Capital Object	127,475	85,411	5,000	6
7	Other	3,776	2,080	0	7
8	Total Expenditures	<u>\$ 179,106</u>	<u>\$ 231,087</u>	<u>\$ 10,000</u>	8
Excess (Deficiency) of Revenues					
9	Over Expenditures	(46,655)	13,285	0	9
10	Beginning Fund Balance	86,793	40,138	53,424	10
11	Ending Fund Balance	<u>\$ 40,138</u>	<u>\$ 53,424</u>	<u>\$ 53,424</u>	11

Fund 30 - Debt Service

Revenues					
1	Property Taxes	3,085,071	3,200,881	3,362,356	1
2	Interest	11,907	2,144	10,000	2
3	Other Financial Source	23,659	6,290,000	0	3
4	Total Revenues	<u>\$ 3,120,637</u>	<u>\$ 9,493,025</u>	<u>\$ 3,372,356</u>	4
Expenditures					
5	Principal	1,318,302	1,500,000	1,770,000	5
6	Interest	1,717,696	1,737,196	1,632,020	6
7	Other Financial Use	0	6,098,412	0	7
8	Bond Issuance Exp	0	56,275	0	8
9	Total Expenditures	<u>\$ 3,035,998</u>	<u>\$ 9,391,883</u>	<u>\$ 3,402,020</u>	9
Net Increase (Decrease) In					
10	Fund Balance	84,639	101,142	(29,664)	10
11	Beginning Fund Balance	1,273,362	1,358,002	1,459,144	11
12	Ending Fund Balance	<u>\$ 1,358,002</u>	<u>\$ 1,459,144</u>	<u>\$ 1,429,480</u>	12

Revenue & Expenditure Budget By Source & Object

		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 40 - Capital Projects					
Revenues					
1	Property Taxes	550,000	600,000	1,000,000	1
2	Notes	4,550,000	0	1,000,000	2
3	Interest	215,212	1,269	1,000	3
4	Total Revenues	<u>\$ 5,315,212</u>	<u>\$ 601,269</u>	<u>\$ 2,001,000</u>	4
Expenditures					
5	Purchased Services	307,965	28,808	0	5
6	Property Services	6,373,825	1,482,916	2,000,000	6
7	Non-Capital Objects	9,749	0	0	7
8	Capital Objects	596,220	275,704	0	8
9	Total Expenditures	<u>\$ 7,287,758</u>	<u>\$ 1,787,428</u>	<u>\$ 2,000,000</u>	9
Net Increase (Decrease) In					
10	Fund Balance	(1,972,546)	(1,186,159)	1,000	10
11	Beginning Fund Balance	3,218,981	1,246,436	60,277	11
12	Ending Fund Balance	<u>\$ 1,246,436</u>	<u>\$ 60,277</u>	<u>\$ 61,277</u>	12
Fund 50-Food Service					
Revenues					
1	Food Sales	1,222,567	1,169,657	1,222,330	1
2	State Aids	25,168	26,366	25,300	2
3	Federal Aids	339,184	360,976	333,200	3
4	Federal Commodities Program	100,139	112,049	83,500	4
5	Total Revenues	<u>\$ 1,687,057</u>	<u>\$ 1,669,047</u>	<u>\$ 1,664,330</u>	5
Expenditures					
6	Salary	611,025	606,675	635,020	6
7	Employee Benefits	157,300	166,007	191,833	7
8	Purchased Services	478,526	35,226	34,300	8
9	Non-Capital, Food	827,027	801,355	810,800	9
10	Capital	124,879	21,502	50,500	10
11	Dues & Fees	4,483	3,348	3,000	11
12	Total Expenditures	<u>\$ 2,203,240</u>	<u>\$ 1,634,113</u>	<u>\$ 1,725,453</u>	12
Net Increase (Decrease) In					
13	Fund Balance	(516,183)	34,934	(61,123)	13
14	Beginning Fund Balance	726,774	210,591	245,525	14
15	Ending Fund Balance	<u>\$ 210,591</u>	<u>\$ 245,525</u>	<u>\$ 184,402</u>	15

Revenue & Expenditure Budget By Source & Object

		Audited 2008/09	Audited 2009/10	Adopted 2010/11	
Fund 80-Community Services					
Revenues					
1	Property Taxes	616,680	616,680	616,680	1
2	Program Fees	896,873	909,688	908,284	2
3	Rental	50,166	33,827	65,000	3
4	Other	33,503	33,916	32,900	4
5	Total Revenues	<u>\$ 1,597,222</u>	<u>\$ 1,594,110</u>	<u>\$ 1,622,864</u>	5
Expenditures					
6	Salary	678,864	717,971	854,848	6
7	Employee Benefits	188,146	208,536	244,462	7
8	Purchased Services	449,751	506,310	597,854	8
9	Non-Capital	117,918	104,529	185,670	9
10	Capital	21,558	17,166	28,500	10
11	Dues & Fees & Misc.	50,919	64,740	55,817	11
12	Total Expenditures	<u>\$ 1,507,156</u>	<u>\$ 1,619,254</u>	<u>\$ 1,967,151</u>	12
Net Increase (Decrease) In					
13	Fund Balance	90,066	(25,144)	(344,287)	13
14	Beginning Fund Balance	763,671	853,737	828,593	14
15	Ending Fund Balance	<u>\$ 853,737</u>	<u>\$ 828,593</u>	<u>\$ 484,306</u>	15
Fund 90-Cooperatives Programs					
Revenues					
1	Intermediate Sources	103,035	104,966	82,805	1
2	Total Revenue	<u>\$ 103,035</u>	<u>\$ 104,966</u>	<u>\$ 82,805</u>	2
Expenditures					
3	Salary	53,581	54,275	68,000	3
4	Employee Benefits	16,729	17,420	5,600	4
5	Purchased Services	16,891	11,528	3,950	5
6	Non-Capital	6,501	2,339	1,150	6
7	Dues & Fees	9,333	19,405	4,105	7
8	Total Expenditures	<u>\$ 103,035</u>	<u>\$ 104,966</u>	<u>\$ 82,805</u>	8
Net Increase (Decrease) In					
9	Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	9
10	Total Revenue - All Funds	\$ 64,206,920	\$ 67,127,960	\$ 62,017,076	10
11	% Change	-19.68%	4.55%	-7.61%	11
12	Total Expenditure - All Funds	65,771,391	67,195,354	62,680,087	12
13	% Change	-30.23%	2.17%	-6.72%	13
14	Net Increase (Decrease) in Fund Balance	<u>\$ (1,564,471)</u>	<u>\$ (67,394)</u>	<u>\$ (663,011)</u>	14

Expenditure Budget By Program

	<u>Audited 2008/09</u>	<u>Audited 2009/10</u>	<u>Adopted 2010/11</u>		
Fund 10-General Fund					
Instruction					
1	Elementary Curriculum	7,936,623	8,446,365	8,974,260	1
2	General Curriculum-Secondary	13,221,128	13,771,667	13,606,581	2
3	Vocational Curriculum	1,924,799	2,035,566	2,032,569	3
4	Physical Curriculum	1,543,784	1,743,809	1,808,628	4
5	Co-Curricular Activities	722,697	720,398	742,417	5
6	Other Special Needs Curriculum	381,170	399,939	586,468	6
7	Total Instruction	<u>25,730,201</u>	<u>27,117,744</u>	<u>27,750,923</u>	7
Support Services					
8	Pupil Services	1,442,090	1,449,390	1,337,948	8
9	Instructional Staff Services	1,646,200	1,536,904	1,844,297	9
10	General Administration	826,868	686,184	614,535	10
11	School Administration	2,638,600	2,602,861	2,579,857	11
12	Business Administration	7,405,740	7,200,806	7,565,778	12
13	Central Services	1,504,779	1,509,834	1,332,140	13
14	Insurance and Judgments	309,434	488,227	468,657	14
15	Debt Services	344,762	187,644	181,720	15
16	Other Support Services	886,924	114,430	119,031	16
17	Total Support Services	<u>17,005,397</u>	<u>15,776,279</u>	<u>16,043,963</u>	17
Non-Program Transactions					
18	Purchased Instructional Services	549,167	618,969	400,400	18
19	Other Non-Program Transactions	234,580	155,438	156,211	19
20	Total Non-Program Transactions	<u>\$ 783,747</u>	<u>\$ 774,406</u>	<u>\$ 556,611</u>	20
21	Total General Fund Expenditures	<u>\$ 43,519,345</u>	<u>\$ 43,668,430</u>	<u>\$ 44,351,497</u>	21
Fund 27-Special Education					
Instruction					
22	Special Education	<u>5,499,121</u>	<u>5,929,481</u>	<u>6,183,896</u>	22
Support Services					
23	Pupil Services	821,907	1,093,113	1,001,909	23
24	Instructional Staff Services	467,527	481,766	568,909	24
25	Business Administration	459,864	618,719	629,020	25
26	Other Support Services	0	8,000	0	26
27	Total Support Services	<u>1,749,298</u>	<u>2,201,598</u>	<u>2,199,838</u>	27
Non-Program Transactions					
28	Purchased Instructional Services	<u>687,334</u>	<u>626,458</u>	<u>757,427</u>	28
29	Total Special Ed Expenditures	<u>\$ 7,935,754</u>	<u>\$ 8,757,536</u>	<u>\$ 9,141,161</u>	29

Expenditure Budget By Program

	<u>Audited 2008/09</u>	<u>Audited 2009/10</u>	<u>Adopted 2010/11</u>		
Fund 21 - Special Revenue Trust Funds					
Instruction					
1	Elementary Curriculum	31,584	32,044	6,100	1
2	General Curriculum-Secondary	4,265	7,587	3,700	2
3	Vocational Curriculum	46,442	10,682	0	3
4	Co-Curricular/Other	40,341	52,323	0	4
5	Total Instruction	<u>122,632</u>	<u>102,636</u>	<u>9,800</u>	5
Support Services					
6	Pupil Services	5,301	1,411	0	6
7	Instructional Staff Services	80	500	0	7
8	School Administration	1,279	1,161	200	8
9	Business Administration	49,814	125,379	0	9
10	Total Support Services	<u>56,473</u>	<u>128,451</u>	<u>200</u>	10
11	Total Special Funds Expenditures	<u>179,106</u>	<u>231,087</u>	<u>10,000</u>	11
Fund 30-Debt Service					
12	Total Debt Payments	<u>\$ 3,035,998</u>	<u>\$ 9,391,883</u>	<u>\$ 3,402,020</u>	12
Fund 40-Capital Projects					
13	Constructions	<u>\$ 7,287,758</u>	<u>\$ 1,787,428</u>	<u>\$ 2,000,000</u>	13
14	Total capital Project fund Expenditures	<u>\$ 7,287,758</u>	<u>\$ 1,787,428</u>	<u>\$ 2,000,000</u>	14
Fund 50-Food Service					
15	Business Services	506,608	64,156	116,253	15
16	Food Services	1,696,631	1,569,957	1,609,200	16
17	Total Food Services Fund Expenditures	<u>\$ 2,203,240</u>	<u>\$ 1,634,113</u>	<u>\$ 1,725,453</u>	17
Fund 80-Community Service					
18	General Administration	474,371	491,676	525,850	18
19	Business Services	308,656	392,994	556,326	19
20	Debt Services	4,884	3,256	4,800	20
21	Community Services	719,245	731,328	880,175	21
22	Total Community Services Fund Expenditures	<u>\$ 1,507,156</u>	<u>\$ 1,619,254</u>	<u>\$ 1,967,151</u>	22
Fund 90-Cooperative Programs					
23	Instructional	7,058	6,553	0	23
24	Support Services	95,977	98,413	82,805	24
25	Total Cooperrative Fund Expenditures	<u>\$ 103,035</u>	<u>\$ 104,966</u>	<u>\$ 82,805</u>	25