

NEENAH JOINT SCHOOL DISTRICT

2014-15 BUDGET

NEENAH, WISCONSIN

NEENAH JOINT SCHOOL DISTRICT

BOARD OF EDUCATION

2014-15

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Fund Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by —fund which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be accounted for so that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine "fund types". The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund. Wisconsin School Districts may not need all of these fund groups at any given time.

The General, Debt Service, Food Service, Pupil Activity, and Special Projects Funds encompass the majority of the transactional activity that will occur in the school district. The remaining fund groups, however, are still material to the overall presentation of the financial position of the school district and as such are maintained and reported accordingly.

The following are funds reported in the school district's Annual and Budget reports to the DPI categorized by the activities that occur within the funds.

Detailed Explanation of Funds

Instructional Funds - *Instructional funds are funds where elementary and secondary instructional activities and related support services are recorded.*

Fund 10 - General Fund - The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 20 – Neenah Tomorrow Fund – (A sub-fund of Fund 21) This fund is used to provide a specific mechanism for funding and support for district operations.

Fund 21 - Special Revenue Trust Fund - This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 27 - Special Education Fund - This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

Debt Service Funds - These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, and state trust fund loans. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains.

Fund 38 - Non-Referendum Debt Service Fund - This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. Repayment of principal and interest is made within the revenue limits. A fund balance may exist in this fund.

Fund 39 - Referendum Approved Debt Service Fund - This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. Repayment of principal and interest is made outside the revenue limits. A fund balance may exist in this fund.

Capital Projects Funds - These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, or an expansion fund tax levy.

Fund 41 - Capital Expansion Fund - Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. For the purpose of determining eligible expenditures from this Fund, the DPI defines "capital expenditures related to buildings and sites" as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Food and Community Service Funds - These funds are used to account and report transactions of the district's food and community service activities. No K-12 instructional or instructional support related functions are recorded in these funds.

Fund 50 - Food Service Fund - All revenues and expenditures related to pupil and adult food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit must be eliminated by an operating transfer from the General Fund.

Fund 80 - Community Service Fund – State statutes allow a school board to permit use of the district's property for civic purposes. The services have the primary function of serving the community. The expenses related to these services are charged through Fund 80. Other programs that benefit the community are also charged to this fund. Fund 80 revenue is outside the revenue limit and is part of the local property tax levy.

Trust Funds - *This fund is used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.*

Fund 73 - Employee Benefit Trust Fund - This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal 5-5 laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. The district established a Fund 73 for post-employment benefits in June of 2009.

Explanation of Revenue Sources

Source 100 – Interfund Transfers-In – All revenue from interfund transfers.

Source 200 – Revenue from Local Sources – All revenue from local property taxes, payment for services, non-capital sales, student activity income, interest on investments, and general student fees.

Source 300 – Interdistrict Payments Within Wisconsin – Funds received from other Wisconsin school districts for services rendered. (Open Enrollment)

Source 500 – Revenue from Intermediate Sources – Payments received from CESA's (Carl Perkins Grant is run through CESA 6).

Source 600 – Revenue from State Sources – Money received from the State of Wisconsin. All equalization aid is recorded here as well as categorical aids such as transportation aid and common school fund aid.

Source 700 – Revenue from Federal Sources – Money received directly from the Federal government or routed through the state such as various special education grants.

Source 800 – Other financing sources – Non-recurring sources of funds which are classified separately from revenues. An example would be a computer lease.

Source 900 – Other Revenues – Adjustments, refunds of disbursements and miscellaneous revenues are recorded here.

SCHEDULE	EXPLANATION
1 UNDIFFERENTIATED CURRICULUM (Account 110)	An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. One example includes a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. Elementary level programs are primarily found in this area.
2 REGULAR CURRICULUM (Account 120)	An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curricular functions. Secondary level programs are primarily found in this area.
3 VOCATIONAL CURRICULUM (Account 130)	Instructional activities that enable students to acquire the background, knowledge, skills, and attitudes in programs such as business education, marketing, family and consumer education, and technology education.
4 PHYSICAL CURRICULUM (Account 140)	Instructional activities concerned with health and safety in daily living, physical education, recreation, and driver education.
5 CO-CURRICULAR ACTIVITIES (Account 160)	Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities supplement the regular instructional activities and include such activities as chorus, debate, and athletics.
6 GIFTED/TALENTED/HOMEBOUND (Account 170)	Instructional activities for the mentally gifted or talented, programs for homebound students and other special needs instructional activities such as bilingual and bicultural education.

SCHEDULE

EXPLANATION

7	PUPIL SERVICES (Account 210)	Pupil Services consists of those activities designed to assess and improve the well-being of students including psychological services, guidance, health and nursing services.
8	INSTRUCTIONAL STAFF (Account 220)	Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program.
9	DISTRICT ADMINISTRATION (Account 230)	District Administration consists of those activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systematic and not confined to one school, subject, or narrow phase of school activity.
10	SCHOOL ADMINISTRATION (Account 240)	School Administration covers activities concerned with the over-all directing and managing of a school building.
11	BUSINESS ADMINISTRATION (Account 252)	This classification consists of those activities concerned with the business operations of the school district, including budgeting, receiving and disbursing, financial accounting, personnel, payroll, inventory control, and internal auditing.
12	OPERATIONS (Account 253)	Operations consists of the housekeeping activities concerned with keeping the physical plant open and ready to use. It includes cleaning, heating, lighting, power, telephone service, handling supplies, and caring for grounds.
13	MAINTENANCE (Account 254)	Maintenance includes those activities concerned with keeping the ground, buildings, and equipment in effective working condition, either through repair or by replacement.

SCHEDULE	EXPLANATION
14 PUPIL TRANSPORTATION (Account 256)	This classification covers the cost of transporting all public and private school children who are eligible to and from school. Additionally, all transportation to and from co-curricular activities is recorded here. Transportation costs for children with disabilities are recorded in the Special Programs Fund.
15 CENTRAL SERVICES (Account 260)	Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are various information technology services.
16 INSURANCE (Account 270)	This area includes insurance premiums for district property, liability, and unemployment compensation.
17 DEBT RETIREMENT (Account 280)	Expenditures for the payment of interest on temporary borrowing and principal and interest on leases are recorded here.
18 NON-PROGRAM TRANSACTIONS (Account 431)	This classification primarily covers the cost of tuition for Neenah Joint School District students to attend other public schools via the state's open enrollment program.
19 OTHER SUPPORT SERVICES (ER) (Account 435)	This account is used to account for post employment benefits that are earned by District employees.
20 TRANSFER TO OTHER FUNDS (Account 411)	This account is used to record inter-fund operating transfers. The most significant transfer involves transferring money from Fund 10 to Fund 27 (Special Education). In the past, the District has also made an operating transfer from the General Fund to the Food Service Fund.
21 REFUND OF PRIOR YEAR TAXES (Account 400)	A refund paid to a municipality for uncollected tax dollars. The District can "re-levy" for this money in the following fiscal year.

SCHEDULE	EXPLANATION
23 SPECIAL REVENUE TRUST FUND (Fund 21)	This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties.
24 SPECIAL PROGRAMS FUND (Fund 27)	This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid.
25 NON-REFERENDUM DEBT FUND (Fund 38)	This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date.
26 REFERENDUM APPROVED DEBT FUND (Fund 39)	This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum.
27 CAPITAL EXPANSION FUND (Fund 41)	State statute restricts the use of this fund for capital expenditures related to building and sites.
28 FOOD SERVICE FUND (Fund 50)	All revenue and expenditures related to pupil food service activities are recorded in this fund. The Food Service Fund is designed to be self-sustaining and may not have a fund deficit. Any food service fund deficit must be eliminated by an operating transfer from the General Fund.
29 COMMUNITY SERVICE FUND (Fund 80)	This fund is used to account for activities such as community recreation programs such as swimming pool operation, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community.

NEENAH JOINT SCHOOL DISTRICT
2014-15 BUDGET
SUMMARY OF EXPENDITURES

	Schedule	2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	2013-14 Budget to 2014-15 Budget	
						Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
GENERAL FUND							
Undifferentiated Curriculum	1	11,834,706	12,276,028		12,304,844	28,816	0.23%
Regular Curriculum	2	13,429,232	14,255,199		14,690,939	435,740	3.06%
Vocational Curriculum	3	1,554,835	1,641,710		1,599,362	(42,348)	-2.58%
Physical Curriculum	4	1,778,577	1,784,813		1,794,916	10,103	0.57%
Cocurricular Activities	5	896,982	1,097,253		892,330	(204,923)	-18.68%
Gifted/Talented/Homebound	6	543,613	591,677		536,267	(55,410)	-9.36%
Pupil Services	7	1,740,044	1,820,977		1,765,643	(55,334)	-3.04%
Instructional Staff	8	2,081,886	2,242,057		2,219,331	(22,726)	-1.01%
District Administration	9	1,258,493	1,338,409		1,347,428	9,019	0.67%
School Administration	10	3,016,749	3,164,786		3,277,677	112,891	3.57%
Business Administration	11	747,193	871,543		947,356	75,813	8.70%
Operations	12	4,233,549	4,120,464		4,041,114	(79,350)	-1.93%
Maintenance	13	1,541,339	1,587,235		2,501,391	914,156	57.59%
Pupil Transportation	14	1,041,540	1,085,818		1,074,084	(11,734)	-1.08%
Central Services	15	2,200,193	1,049,709		1,050,655	946	0.09%
Insurance	16	349,846	324,400		309,500	(14,900)	-4.59%
Debt Retirement	17	560,167	732,955		814,676	81,721	11.15%
Non-Program Transactions(OE)	18	1,801,845	2,178,308		2,326,308	148,000	6.79%
Other Support Services (ER)	19	4,919,965	3,638,250		3,743,313	105,063	2.89%
Transfer to Other Funds	20	8,295,004	7,056,169		7,015,754	(40,415)	-0.57%
Refund of Prior Year Taxes	21	25,036	20,000		20,000	0	0.00%
TOTAL GENERAL FUND		63,850,794	62,877,760		64,272,888	1,395,128	2.22%
NEENAH TOMORROW FUND		21,129	25,000		25,000	0	0.00%
SPECIAL REVENUE TRUST FUND	23	167,585	100,000		100,000	0	0.00%
SPECIAL PROGRAMS FUND	24	11,240,617	11,694,388		11,377,619	(316,769)	-2.71%
NON-REFERENDUM DEBT FUND	25	50,000	50,000		50,000	0	0.00%
REFERENDUM DEBT FUND	26	1,339,000	202,800		0	(202,800)	-100.00%
CAPITAL EXPANSION FUND	27	1,379,571	1,986,000		1,660,000	(326,000)	-16.41%
FOOD SERVICE FUND	28	1,938,857	2,200,991		2,134,000	(66,991)	-3.04%
COMMUNITY SERVICE FUND	29	871,181	674,888		859,703	184,815	27.38%
TOTAL EXPENDITURES		80,858,734	79,811,827		80,479,210	667,383	0.84%

NEENAH JOINT SCHOOL DISTRICT
2014-15 BUDGET
SUMMARY OF RECEIPTS

	2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	2013-14 Budget to 2014-15 Budget	
					Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
GENERAL FUND						
School Tax Receipts	29,515,310	28,277,171		28,638,948	361,777	1.28%
Prior Year School Tax	11,757	25,036		1,056	(23,980)	-95.78%
Mobile Home Tax	33,688	35,000		35,000	0	0.00%
Fees and Sales	350,717	355,000		341,700	(13,300)	-3.75%
School Activities	216,181	232,900		231,200	(1,700)	-0.73%
Interest on Investments	37,920	45,000		30,000	(15,000)	-33.33%
Credit Card Rebates	0	0		20,000	20,000	N/A
Transfers from Other Districts (OE)	1,062,811	1,358,000		1,458,000	100,000	7.36%
Intermediate Sources	30,750	35,000		33,000	(2,000)	-5.71%
State Sources	29,487,807	30,903,058		31,763,575	860,517	2.78%
Federal Sources	1,280,404	1,210,459		990,861	(219,598)	-18.14%
Miscellaneous/Refunds	312,535	151,000		141,000	(10,000)	-6.62%
Other Financing Sources-Capital Lease	1,241,523	10,000		0	(10,000)	N/A
Use of General Fund Balance	271,420	240,036		588,548	348,512	145.19%
Tax Rate Stabilization Sub-Fund	82	100		0	(100)	-100.00%
TOTAL GENERAL FUND	63,852,905	62,877,760		64,272,888	1,395,128	2.22%
NEENAH TOMORROW FUND	2,807	25,000		25,000	0	0.00%
SPECIAL REVENUE TRUST FUND	140,101	100,000		100,000	0	0.00%
Use of Special Revenue Trust Fund Balance	45,806	0		0	0	N/A
SPECIAL PROGRAMS FUND	11,240,617	11,694,388		11,377,619	(316,769)	-2.71%
NON-REFERENDUM DEBT FUND	49,400	50,000		50,000	0	0.00%
REFERENDUM DEBT FUND	1,329,000	0		0	0	N/A
Use of Referendum Debt Fund Balance	10,600	202,800		0	(202,800)	-100.00%
CAPITAL EXPANSION FUND	1,400,005	1,986,000		1,660,000	(326,000)	-16.41%
Use of Capital Expansion Fund Balance	(20,434)	0		0	0	N/A
FOOD SERVICE FUND	2,150,363	2,210,991		2,134,000	(76,991)	-3.48%
Use of Food Service Fund Balance	(211,506)	(10,000)		0	10,000	-100.00%
COMMUNITY SERVICE FUND	682,329	674,888		859,703	184,815	27.38%
Use of Community Service Fund Balance	188,852	0		0	0	N/A
TOTAL RECEIPTS	80,860,845	79,811,827		80,479,210	667,383	0.84%

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 1 - UNDIFFERENTIATED CURRICULUM

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
140 INSURANCE BUYOUT	148,716.55	200,000.00		200,000.00
169 TEACHERS	7,337,725.25	7,454,835.00		7,513,772.00
170 EDUCATIONAL ASSISTANTS	519,971.97	509,360.00		485,000.00
171 SUBSTITUTES	186,630.57	195,000.00		185,000.00
172 CURRICULUM WRTG	34,650.00	68,400.00		54,000.00
175 INSERVICE PRESENTER	0.00	10,000.00		3,500.00
191 NOON HOUR SUPERVISOR	80,681.02	82,500.00		83,500.00
192 OVERTIME	6,891.44	13,000.00		6,500.00
193 DEPARTMENT CHAIR	7,686.52	8,500.00		8,500.00
1 SALARIES	8,322,953.32	8,541,595.00		8,539,772.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	509,457.75	576,740.00		562,569.00
218 CONT TO EMPLOYEE BENEFIT TRUST	300,860.36	250,000.00		200,000.00
219 OPEB BENEFIT - NEW	7,332.16	82,700.00		111,956.00
220 SOCIAL SECURITY & MEDICARE	584,383.01	647,059.00		619,694.00
230 LIFE INSURANCE	16,298.29	11,199.00		18,879.00
241 HEALTH INSURANCE	1,068,648.20	1,093,928.00		1,185,350.00
243 DENTAL INS NESPA/AD/EX	211,462.81	239,298.00		227,433.00
250 DISABILITY INSURANCE	13,509.01	14,095.00		15,351.00
254 WORKERS COMP	24,402.70	25,112.00		23,690.00
290 PROFESSIONAL GROWTH	1,804.03	0.00		0.00
294 403b CONTRIBUTION - EMPLOYER	156,580.00	151,000.00		153,000.00
2 EMPLOYEE BENEFITS	2,894,738.32	3,091,131.00		3,117,922.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	36,884.91	89,202.00		18,100.00
342 EMPLOYEE TRAVEL	244.23	1,500.00		1,500.00
386 PAYMENT TO CESA	0.00	3,700.00		3,700.00
3 PURCHASED SERVICES	37,129.14	94,402.00		23,300.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 1 - UNDIFFERENTIATED CURRICULUM**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	202,225.67	227,789.00		169,020.00
411 TONER / INK CART	2,964.68	4,500.00		2,000.00
412 WORKBOOKS	97,731.56	112,882.00		230,322.00
435 COMPUTER SOFTWARE	20,141.88	31,969.00		56,488.00
439 REFERENCE MATERIALS	0.00	67,500.00		43,645.00
440 MINOR EQUIPMENT	7,551.73	10,700.00		10,700.00
470 TEXTBOOKS	17,984.29	86,560.00		18,000.00
471 TXTBK ADOPT	155,056.60	0.00		0.00
4 NON-CAPITAL OBJECTS	503,656.41	541,900.00		530,175.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	76,228.95	7,000.00		93,675.00
5 CAPITAL OBJECTS	76,228.95	7,000.00		93,675.00
TOTAL UNDIFFERENTIATED CURRICULUM	11,834,706.14	12,276,028.00		12,304,844.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 2 - REGULAR CURRICULUM

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
168 OVERLOAD	39,900.00	75,000.00		60,000.00
169 TEACHERS	8,934,762.15	8,942,700.00		9,486,648.00
170 EDUCATIONAL ASSISTANTS	0.00	550.00		0.00
171 SUBSTITUTES	157,061.14	205,000.00		185,000.00
172 CURRICULUM WRTG	2,750.00	0.00		0.00
179 STUDENT HELP	3,841.50	5,000.00		5,000.00
193 DEPARTMENT CHAIR	40,308.36	43,000.00		43,000.00
194 SUMMER SCHOOL	180,732.75	177,000.00		195,000.00
195 EXTRA HELP	1,357.25	3,500.00		2,000.00
1 SALARIES	9,360,713.15	9,451,750.00		9,976,648.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	579,880.13	661,987.00		687,316.00
218 CONT TO EMPLOYEE BENEFIT TRUST	301,742.07	400,000.00		300,000.00
219 OPEB BENEFIT - NEW	4,666.56	14,000.00		44,463.00
220 SOCIAL SECURITY & MEDICARE	892,097.12	912,163.00		832,952.00
230 LIFE INSURANCE	30,829.09	18,281.00		23,703.00
241 HEALTH INSURANCE	1,154,635.62	1,087,300.00		1,164,704.00
243 DENTAL INS NESPA/AD/EX	56,392.04	105,000.00		124,343.00
248 EMPLOYER HSA CONTRIBUTION	432,074.30	827,000.00		895,000.00
250 DISABILITY INSURANCE	24,204.71	21,276.00		23,024.00
254 WORKERS COMP	47,361.27	30,949.00		35,895.00
290 PROFESSIONAL GROWTH	1,048.78	10,000.00		15,000.00
294 403b CONTRIBUTION - EMPLOYER	150,516.00	155,000.00		155,000.00
2 EMPLOYEE BENEFITS	3,675,447.69	4,242,956.00		4,301,400.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	22,068.24	19,150.00		14,000.00
318 DRY CLEANING	2,815.48	2,500.00		2,500.00
342 EMPLOYEE TRAVEL	4,016.00	5,000.00		5,000.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 2 - REGULAR CURRICULUM**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
387 PAYMENT TO STATE	0.00	7,500.00		7,500.00
3 PURCHASED SERVICES	28,899.72	34,150.00		29,000.00
4 SUPPLIES				
410 SUPPLIES	161,919.35	188,913.00		189,813.00
411 TONER / INK CART	7,519.74	4,500.00		5,000.00
412 WORKBOOKS	2,193.79	650.00		15,000.00
420 APPAREL	1,900.90	2,000.00		2,000.00
435 COMPUTER SOFTWARE	0.00	26,215.00		47,100.00
439 REFERENCE MATERIALS	0.00	2,535.00		2,070.00
440 MINOR EQUIPMENT	23,298.90	6,000.00		6,000.00
450 RESALE ITEMS	-1,009.00	0.00		0.00
470 TEXTBOOKS	22,159.37	259,530.00		70,408.00
471 TXTBK ADOPT	38,733.68	0.00		0.00
4 SUPPLIES	256,716.73	490,343.00		337,391.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	105,002.91	32,500.00		43,000.00
561 REPL EQUIP	1,598.98	2,000.00		2,000.00
571 EQUIP RENTAL	853.00	1,500.00		1,500.00
5 CAPITAL OBJECTS	107,454.89	36,000.00		46,500.00
TOTAL REGULAR CURRICULUM	13,429,232.18	14,255,199.00		14,690,939.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 3 - VOCATIONAL CURRICULUM

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
168 OVERLOAD	6,798.10	0.00		0.00
169 TEACHERS	987,476.43	1,048,440.00		1,032,831.00
170 EDUCATIONAL ASSISTANTS	22,480.61	22,880.00		23,500.00
193 DEPARTMENT CHAIR	8,372.40	8,500.00		6,500.00
1 SALARIES	1,025,127.54	1,079,820.00		1,062,831.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	65,592.27	78,174.00		75,951.00
218 CONT TO EMPLOYEE BENEFIT TRUST	38,207.59	60,000.00		55,000.00
220 SOCIAL SECURITY & MEDICARE	74,796.16	85,305.00		78,666.00
230 LIFE INSURANCE	2,816.46	2,530.00		1,909.00
241 HEALTH INSURANCE	250,245.11	195,600.00		202,366.00
243 DENTAL INS NESPA/AD/EX	17,785.53	23,588.00		25,708.00
250 DISABILITY INSURANCE	2,392.62	2,644.00		1,621.00
254 WORKERS COMP	3,075.30	3,262.00		3,523.00
294 403b CONTRIBUTION - EMPLOYER	19,500.00	19,000.00		19,000.00
2 EMPLOYEE BENEFITS	474,411.04	470,103.00		463,744.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	-21.00	0.00		0.00
342 EMPLOYEE TRAVEL	288.74	1,500.00		1,500.00
3 PURCHASED SERVICES	267.74	1,500.00		1,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	28,572.61	30,187.00		30,187.00
440 MINOR EQUIPMENT	0.00	35,000.00		35,000.00
450 RESALE ITEMS	3,446.40	3,600.00		3,600.00
470 TEXTBOOKS	0.00	500.00		0.00
471 TXTBK ADOPT	23,010.09	0.00		0.00
4 NON-CAPITAL OBJECTS	55,029.10	69,287.00		68,787.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	0.00	21,000.00		2,500.00
5 CAPITAL OBJECTS	0.00	21,000.00		2,500.00
TOTAL VOCATIONAL CURRICULUM	1,554,835.42	1,641,710.00		1,599,362.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 4 - PHYSICAL CURRICULUM

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
168 OVERLOAD	7,093.30	0.00		0.00
169 TEACHERS	1,269,517.31	1,292,925.00		1,300,051.00
193 DEPARTMENT CHAIR	8,411.40	8,500.00		8,500.00
196 TEACHERS-BTW	14,084.21	15,500.00		15,500.00
197 TEACHERS-CLSRM	10,206.45	11,000.00		11,000.00
1 SALARIES	1,309,312.67	1,327,925.00		1,335,051.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	83,008.07	93,648.00		91,003.00
218 CONT TO EMPLOYEE BENEFIT TRUST	36,640.11	45,000.00		35,000.00
219 OPEB BENEFIT - NEW	0.00	0.00		14,145.00
220 SOCIAL SECURITY & MEDICARE	95,574.40	107,700.00		99,453.00
230 LIFE INSURANCE	3,614.04	2,991.00		2,380.00
241 HEALTH INSURANCE	183,779.06	135,100.00		147,300.00
243 DENTAL INS NESPA/AD/EX	16,434.21	21,062.00		20,670.00
250 DISABILITY INSURANCE	3,021.26	3,268.00		3,300.00
254 WORKERS COMP	3,895.66	4,085.00		4,580.00
294 403b CONTRIBUTION - EMPLOYER	20,000.00	20,000.00		20,000.00
2 EMPLOYEE BENEFITS	445,966.81	432,854.00		437,831.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	900.00	1,000.00		1,000.00
342 EMPLOYEE TRAVEL	1,002.30	1,000.00		1,000.00
3 PURCHASED SERVICES	1,902.30	2,000.00		2,000.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	16,794.17	20,034.00		20,034.00
470 TEXTBOOKS	4,600.80	2,000.00		0.00
4 NON-CAPITAL OBJECTS	21,394.97	22,034.00		20,034.00
TOTAL PHYSICAL CURRICULUM	1,778,576.75	1,784,813.00		1,794,916.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 5 - COCURRICULAR ACTIVITIES

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
164 SUPERVISOR	79,372.80	0.00		0.00
166 SCHOOL ADMINISTRATORS	0.00	75,000.00		80,000.00
169 TEACHERS	0.00	45,000.00		0.00
171 SUBSTITUTES	2,264.79	4,000.00		4,000.00
186 EXTRA CURRICULAR PAY	467,942.10	581,590.00		445,710.00
1 SALARIES	549,579.69	705,590.00		529,710.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	23,077.07	27,930.00		28,227.00
220 SOCIAL SECURITY & MEDICARE	29,677.11	48,704.00		29,243.00
230 LIFE INSURANCE	248.40	530.00		200.00
241 HEALTH INSURANCE	4,261.56	4,000.00		4,400.00
243 DENTAL INS NESPA/AD/EX	418.20	1,000.00		575.00
250 DISABILITY INSURANCE	223.32	281.00		125.00
254 WORKERS COMP	1,107.54	1,568.00		700.00
294 403b CONTRIBUTION - EMPLOYER	1,000.00	2,000.00		2,000.00
2 EMPLOYEE BENEFITS	60,013.20	86,013.00		65,470.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	11,013.12	11,500.00		11,500.00
315 ATHL OFFICL'S FEES	46,150.00	58,200.00		46,900.00
319 LAUNDRY SERVICES	2,038.00	4,000.00		3,800.00
342 EMPLOYEE TRAVEL	1,507.73	1,000.00		1,000.00
3 PURCHASED SERVICES	60,708.85	74,700.00		63,200.00
4 NON-CAPITAL OBJECTS				
409 ATHLETIC ENTRY FEES	0.00	7,000.00		9,000.00
410 SUPPLIES	186,423.05	183,950.00		183,950.00
413 WIAA TOURN EXP	29,255.34	24,000.00		25,000.00
420 APPAREL	768.00	0.00		0.00
421 PROTECTIVE APPAREL	5,583.80	10,000.00		10,000.00
4 NON-CAPITAL OBJECTS	222,030.19	224,950.00		227,950.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 5 - COCURRICULAR ACTIVITIES**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
9 OTHER OBJECTS				
940 DUES AND FEES	4,650.00	6,000.00		6,000.00
9 OTHER OBJECTS	4,650.00	6,000.00		6,000.00
TOTAL COCURRICULAR ACTIVITIES	896,981.93	1,097,253.00		892,330.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 6 - GIFTED/TALENTED/HOMEBOUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
169 TEACHERS	300,530.20	352,815.00		282,902.00
170 EDUCATIONAL ASSISTANTS	62,427.15	55,000.00		69,000.00
171 SUBSTITUTES	0.00	3,500.00		0.00
194 SUMMER SCHOOL	5,000.00	3,000.00		0.00
195 EXTRA HELP	4,172.00	4,000.00		2,000.00
1 SALARIES	372,129.35	418,315.00		353,902.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	22,254.12	23,857.00		22,018.00
219 OPEB BENEFIT - NEW	666.56	0.00		0.00
220 SOCIAL SECURITY & MEDICARE	25,801.82	30,915.00		25,696.00
230 LIFE INSURANCE	968.58	751.00		651.00
241 HEALTH INSURANCE	67,293.33	60,400.00		70,750.00
243 DENTAL INS NESPA/AD/EX	4,348.72	4,104.00		5,200.00
250 DISABILITY INSURANCE	815.54	819.00		1,170.00
254 WORKERS COMP	1,004.85	816.00		1,680.00
294 403b CONTRIBUTION - EMPLOYER	4,417.00	8,000.00		8,000.00
2 EMPLOYEE BENEFITS	127,570.52	129,662.00		135,165.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	32,990.94	32,100.00		32,100.00
342 EMPLOYEE TRAVEL	3,773.96	1,500.00		5,000.00
3 PURCHASED SERVICES	36,764.90	33,600.00		37,100.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	7,147.87	9,000.00		9,000.00
435 COMPUTER SOFTWARE	0.00	1,100.00		1,100.00
4 NON-CAPITAL OBJECTS	7,147.87	10,100.00		10,100.00
TOTAL GIFTED/TALENTED/HOMEBOUND	543,612.64	591,677.00		536,267.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 7 - PUPIL SERVICES

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
162 DIRECTOR	26,625.00	27,040.00		28,000.00
165 SECR/CLERICAL	63,620.72	68,500.00		71,400.00
169 TEACHERS	911,024.58	938,400.00		959,105.00
174 HEALTH EDUCATIONAL ASSISTANTS	44,102.03	46,800.00		132,900.00
192 OVERTIME	7,282.04	5,000.00		5,000.00
193 DEPARTMENT CHAIR	3,813.70	3,800.00		3,800.00
1 SALARIES	1,056,468.07	1,089,540.00		1,200,205.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	62,300.67	68,339.00		75,053.00
218 CONT TO EMPLOYEE BENEFIT TRUST	58,291.08	75,000.00		60,000.00
219 OPEB BENEFIT - NEW	18.75	0.00		0.00
220 SOCIAL SECURITY & MEDICARE	70,412.14	77,906.00		89,350.00
230 LIFE INSURANCE	2,720.73	2,974.00		2,853.00
241 HEALTH INSURANCE	175,655.07	134,400.00		177,050.00
243 DENTAL INS NESPA/AD/EX	15,757.93	17,127.00		22,810.00
250 DISABILITY INSURANCE	2,304.71	2,661.00		2,907.00
254 WORKERS COMP	2,922.35	3,080.00		3,865.00
294 403b CONTRIBUTION - EMPLOYER	17,550.00	22,000.00		26,000.00
2 EMPLOYEE BENEFITS	407,933.43	403,487.00		459,888.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	193,047.42	306,600.00		82,450.00
342 EMPLOYEE TRAVEL	1,368.38	1,750.00		3,500.00
385 PAYMENT TO COUNTY	70,666.17	0.00		0.00
3 PURCHASED SERVICES	265,081.97	308,350.00		85,950.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	10,435.19	17,900.00		17,900.00
440 MINOR EQUIPMENT	0.00	1,000.00		1,000.00
4 NON-CAPITAL OBJECTS	10,435.19	18,900.00		18,900.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 7 - PUPIL SERVICES**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	124.88	700.00		700.00
5 CAPITAL OBJECTS	124.88	700.00		700.00
TOTAL PUPIL SERVICES	1,740,043.54	1,820,977.00		1,765,643.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 8 - INSTRUCTIONAL STAFF

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
165 SECR/CLERICAL	348,336.63	460,200.00		523,500.00
169 TEACHERS	600,358.19	590,785.00		571,851.00
170 EDUCATIONAL ASSISTANTS	43,820.26	22,880.00		23,500.00
171 SUBSTITUTES	19,769.00	52,383.00		42,461.00
172 CURRICULUM WRTG	1,000.00	1,000.00		0.00
175 INSERVICE PRESENTER	5,225.00	0.00		0.00
192 OVERTIME	5,619.53	11,000.00		9,800.00
193 DEPARTMENT CHAIR	4,155.45	5,000.00		4,500.00
195 EXTRA HELP	75,627.75	5,000.00		10,000.00
1 SALARIES	1,103,911.81	1,148,248.00		1,185,612.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	70,693.33	65,064.00		77,665.00
218 CONT TO EMPLOYEE BENEFIT TRUST	40,069.00	60,000.00		45,000.00
220 SOCIAL SECURITY & MEDICARE	79,608.57	89,282.00		74,057.00
230 LIFE INSURANCE	2,269.23	3,885.00		2,572.00
241 HEALTH INSURANCE	171,836.26	177,367.00		181,147.00
243 DENTAL INS NESPA/AD/EX	14,440.43	17,621.00		18,330.00
250 DISABILITY INSURANCE	1,935.93	2,692.00		2,272.00
254 WORKERS COMP	2,878.99	3,021.00		2,819.00
290 PROFESSIONAL GROWTH	165,933.68	242,979.00		192,659.00
291 PROFESSIONAL DUES	13,285.00	12,000.00		15,000.00
294 403b CONTRIBUTION - EMPLOYER	16,500.00	20,000.00		20,000.00
2 EMPLOYEE BENEFITS	579,450.42	693,911.00		631,521.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	17,208.90	67,650.00		67,650.00
341 PUPIL TRAVEL	6,296.20	5,000.00		5,000.00
342 EMPLOYEE TRAVEL	6,660.06	7,400.00		7,400.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 8 - INSTRUCTIONAL STAFF**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
386 PAYMENT TO CESA	4,864.00	5,500.00		5,500.00
387 PAYMENT TO STATE	20,799.03	25,000.00		25,000.00
3 PURCHASED SERVICES	55,828.19	110,550.00		110,550.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	35,868.20	50,463.00		50,463.00
411 TONER / INK CART	12,254.75	5,000.00		5,000.00
431 AUDIO VISUAL	2,944.68	8,350.00		8,350.00
432 LIBRARY BOOKS	73,832.61	62,355.00		64,355.00
433 NEWSPAPERS	54.00	300.00		300.00
434 PERIODICALS	6,048.53	8,015.00		8,315.00
435 COMPUTER SOFTWARE	36,161.50	15,000.00		15,000.00
439 REFERENCE MATERIALS	57,323.73	81,865.00		81,865.00
440 MINOR EQUIPMENT	3,089.99	3,000.00		3,000.00
4 NON-CAPITAL OBJECTS	227,577.99	234,348.00		236,648.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	0.00	15,000.00		15,000.00
554 NEW COMP EQUIP >\$300	115,118.00	25,000.00		25,000.00
564 REPL COMP EQUIP	0.00	15,000.00		15,000.00
5 CAPITAL OBJECTS	115,118.00	55,000.00		55,000.00
TOTAL INSTRUCTIONAL STAFF	2,081,886.41	2,242,057.00		2,219,331.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 9 - DISTRICT ADMINISTRATION

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
160 BOARD OF EDUCATION	28,750.00	30,000.00		30,000.00
161 DISTRICT ADMINISTRATOR	166,292.00	176,400.00		180,000.00
162 DIRECTOR	185,575.49	192,000.00		195,000.00
163 ASST DISTRICT ADMINISTRATOR	261,019.20	268,320.00		275,000.00
165 SECR/CLERICAL	154,715.00	162,136.00		162,800.00
192 OVERTIME	7,437.97	6,500.00		6,500.00
1 SALARIES	803,789.66	835,356.00		849,300.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	48,619.34	45,939.00		50,670.00
218 CONT TO EMPLOYEE BENEFIT TRUST	15,674.91	20,000.00		20,000.00
219 OPEB BENEFIT - NEW	1,583.40	0.00		0.00
220 SOCIAL SECURITY & MEDICARE	52,449.81	55,084.00		53,100.00
230 LIFE INSURANCE	2,377.18	3,094.00		2,700.00
241 HEALTH INSURANCE	59,985.87	51,000.00		66,600.00
243 DENTAL INS NESPA/AD/EX	6,503.55	6,400.00		6,400.00
250 DISABILITY INSURANCE	2,085.60	2,781.00		2,370.00
254 WORKERS COMP	2,336.70	2,417.00		2,450.00
294 403b CONTRIBUTION - EMPLOYER	8,000.00	8,000.00		8,000.00
2 EMPLOYEE BENEFITS	199,616.36	194,715.00		212,290.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	161,647.79	194,570.00		178,370.00
312 INSERVICE	374.44	500.00		2,500.00
342 EMPLOYEE TRAVEL	12,195.09	20,500.00		18,500.00
360 DATA PROCESSING	1,181.44	1,500.00		1,500.00
386 PAYMENT TO CESA	47,663.00	43,518.00		43,518.00
387 PAYMENT TO STATE	1,792.00	1,750.00		1,750.00
3 PURCHASED SERVICES	224,853.76	262,338.00		246,138.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	12,638.80	26,200.00		21,900.00
419 OTHER SUPPLIES	2,025.87	1,000.00		1,000.00
440 MINOR EQUIPMENT	1,263.72	2,000.00		0.00
4 NON-CAPITAL OBJECTS	15,928.39	29,200.00		22,900.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 9 - DISTRICT ADMINISTRATION

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
9 OTHER OBJECTS				
940 DUES AND FEES	14,304.97	16,000.00		16,000.00
943 DUES AND FEES	0.00	800.00		800.00
9 OTHER OBJECTS	14,304.97	16,800.00		16,800.00
TOTAL DISTRICT ADMIN	1,258,493.14	1,338,409.00		1,347,428.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 10 - SCHOOL ADMINISTRATION

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
165 SECR/CLERICAL	709,827.35	760,100.00		761,000.00
166 SCHOOL ADMINISTRATORS	1,363,088.53	1,490,400.00		1,560,000.00
192 OVERTIME	20,300.69	25,400.00		28,400.00
195 EXTRA HELP	16,715.00	15,000.00		13,500.00
1 SALARIES	2,109,931.57	2,290,900.00		2,362,900.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	132,108.23	140,593.00		145,390.00
218 CONT TO EMPLOYEE BENEFIT TRUST	71,516.79	80,000.00		60,000.00
219 OPEB BENEFIT - NEW	8,167.00	15,500.00		44,656.00
220 SOCIAL SECURITY & MEDICARE	154,944.92	169,740.00		167,481.00
230 LIFE INSURANCE	7,073.49	13,329.00		8,150.00
241 HEALTH INSURANCE	414,150.25	332,600.00		362,000.00
243 DENTAL INS NESPA/AD/EX	27,194.04	27,000.00		30,400.00
250 DISABILITY INSURANCE	5,511.84	8,370.00		6,960.00
254 WORKERS COMP	6,302.72	6,904.00		7,190.00
294 403b CONTRIBUTION - EMPLOYER	37,800.00	37,000.00		39,000.00
2 EMPLOYEE BENEFITS	864,769.28	831,036.00		871,227.00
3 PURCHASED SERVICES				
342 EMPLOYEE TRAVEL	16,465.96	16,000.00		16,000.00
3 PURCHASED SERVICES	16,465.96	16,000.00		16,000.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	15,200.94	16,850.00		17,550.00
419 OTHER SUPPLIES	9,675.00	10,000.00		10,000.00
440 MINOR EQUIPMENT	705.99	0.00		0.00
4 NON-CAPITAL OBJECTS	25,581.93	26,850.00		27,550.00
TOTAL SCHOOL ADMINISTRATION	3,016,748.74	3,164,786.00		3,277,677.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 11 - BUSINESS ADMINISTRATION

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
162 DIRECTOR	168,880.00	171,800.00		83,000.00
163 ASST DISTRICT ADMINISTRATOR	0.00	75,000.00		115,000.00
164 SUPERVISOR	49,439.21	35,000.00		58,000.00
165 SECR/CLERICAL	235,287.77	257,200.00		260,000.00
192 OVERTIME	31,885.19	23,000.00		10,000.00
195 EXTRA HELP	4,238.00	5,000.00		5,000.00
1 SALARIES	489,730.17	567,000.00		531,000.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	29,920.05	39,347.00		35,470.00
218 CONT TO EMPLOYEE BENEFIT TRUST	14,695.23	20,000.00		20,000.00
219 OPEB BENEFIT - NEW	1,333.40	0.00		15,836.00
220 SOCIAL SECURITY & MEDICARE	36,783.12	45,322.00		40,750.00
230 LIFE INSURANCE	1,421.64	3,710.00		2,000.00
241 HEALTH INSURANCE	94,208.83	103,000.00		81,500.00
243 DENTAL INS NESPA/AD/EX	6,685.64	9,200.00		9,100.00
250 DISABILITY INSURANCE	1,220.38	2,002.00		1,650.00
254 WORKERS COMP	1,352.05	1,462.00		1,550.00
294 403b CONTRIBUTION - EMPLOYER	7,500.00	8,000.00		8,000.00
2 EMPLOYEE BENEFITS	195,120.34	232,043.00		215,856.00
3 PURCHASED SERVICES				
313 NON-DISTRIBUTED	10,325.21	12,500.00		10,000.00
342 EMPLOYEE TRAVEL	3,178.91	3,500.00		3,500.00
360 DATA PROCESSING	22,346.55	23,500.00		23,500.00
3 PURCHASED SERVICES	35,850.67	39,500.00		37,000.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	15,910.69	12,000.00		12,000.00
440 MINOR EQUIPMENT	6,924.67	9,000.00		9,000.00
480 NON-INSTR SOFTWARE	0.00	2,000.00		132,500.00
4 NON-CAPITAL OBJECTS	22,835.36	23,000.00		153,500.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 11 - BUSINESS ADMINISTRATION

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	3,656.48	10,000.00		10,000.00
5 CAPITAL OBJECTS	3,656.48	10,000.00		10,000.00
TOTAL BUSINESS ADMINISTRATION	747,193.02	871,543.00		947,356.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 12 - OPERATIONS**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
164 SUPERVISOR	53,040.00	54,900.00		56,000.00
176 CUSTODIAL	1,006,296.52	1,035,000.00		1,003,000.00
179 STUDENT HELP	79,223.50	75,000.00		75,000.00
192 OVERTIME	49,502.23	50,000.00		50,000.00
1 SALARIES	1,188,062.25	1,214,900.00		1,184,000.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	69,373.77	88,600.00		75,160.00
218 CONT TO EMPLOYEE BENEFIT TRUST	50,943.47	50,000.00		40,000.00
219 OPEB BENEFIT - NEW	0.00	132,800.00		46,825.00
220 SOCIAL SECURITY & MEDICARE	81,767.31	88,580.00		83,029.00
230 LIFE INSURANCE	9,038.96	9,200.00		10,150.00
241 HEALTH INSURANCE	352,359.70	275,000.00		237,600.00
243 DENTAL INS NESPA/AD/EX	21,597.95	23,000.00		21,000.00
250 DISABILITY INSURANCE	2,459.00	4,894.00		4,600.00
254 WORKERS COMP	103,566.36	96,240.00		99,000.00
294 403b CONTRIBUTION - EMPLOYER	27,250.00	28,000.00		28,000.00
2 EMPLOYEE BENEFITS	718,356.52	796,314.00		645,364.00
3 PURCHASED SERVICES				
320 PROPERTY SRVCS	498,112.47	385,500.00		400,500.00
331 GAS FOR HEAT	437,646.03	415,000.00		445,000.00
336 ELECTRIC (NON-HEAT)	843,074.61	825,000.00		850,000.00
337 WATER / SEWER	242,057.48	250,000.00		260,000.00
342 EMPLOYEE TRAVEL	1,021.75	2,000.00		2,000.00
348 FUEL FOR VEHICLES	12,212.60	13,000.00		13,000.00
3 PURCHASED SERVICES	2,034,124.94	1,890,500.00		1,970,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	182,874.50	185,250.00		185,250.00
420 APPAREL	3,000.00	3,000.00		3,000.00
4 NON-CAPITAL OBJECTS	185,874.50	188,250.00		188,250.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 12 - OPERATIONS

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
5 CAPITAL OBJECTS				
561 REPL EQUIP	53,135.82	30,500.00		53,000.00
563 REPL MAJOR EQUIP	53,995.00	0.00		0.00
5 CAPITAL OBJECTS	107,130.82	30,500.00		53,000.00
TOTAL OPERATIONS	4,233,549.03	4,120,464.00		4,041,114.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 13 - MAINTENANCE**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
162 DIRECTOR	83,100.00	84,900.00		86,000.00
178 MAINTENANCE	403,679.25	403,000.00		454,000.00
192 OVERTIME	22,186.00	23,000.00		20,000.00
1 SALARIES	508,965.25	510,900.00		560,000.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	31,970.32	34,433.00		36,945.00
218 CONT TO EMPLOYEE BENEFIT TRUST	11,756.18	12,000.00		12,000.00
219 OPEB BENEFIT - NEW	1,163.20	48,000.00		47,106.00
220 SOCIAL SECURITY & MEDICARE	37,356.47	39,850.00		40,790.00
230 LIFE INSURANCE	1,609.47	4,064.00		1,750.00
241 HEALTH INSURANCE	101,700.36	96,000.00		103,800.00
243 DENTAL INS NESPA/AD/EX	8,093.27	7,500.00		8,400.00
250 DISABILITY INSURANCE	1,187.58	2,149.00		1,600.00
254 WORKERS COMP	27,241.67	22,339.00		25,000.00
294 403b CONTRIBUTION - EMPLOYER	9,003.00	9,000.00		10,000.00
2 EMPLOYEE BENEFITS	231,081.52	275,335.00		287,391.00
3 PURCHASED SERVICES				
320 PROPERTY SRVCS	247,832.98	249,000.00		1,004,000.00
322 DATA CABLING	454.36	4,000.00		4,000.00
326 COMPUTER REPAIRS	4,296.80	12,000.00		12,000.00
327 REPAIRS/OPERATIONS	68,928.53	35,500.00		35,500.00
328 EQUIP REPAIR	66,404.97	72,500.00		82,500.00
329 COPIER MAINTENANCE	198,008.27	250,000.00		268,000.00
342 EMPLOYEE TRAVEL	900.00	1,000.00		1,000.00
348 FUEL FOR VEHICLES	6,493.46	6,500.00		6,500.00
381 PAYMENT TO MUNICIPALITY	39,715.55	8,000.00		8,000.00
3 PURCHASED SERVICES	633,034.92	638,500.00		1,421,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	131,006.28	124,500.00		164,500.00
419 OTHER SUPPLIES	6,811.66	5,500.00		5,500.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 13 - MAINTENANCE**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
4 NON-CAPITAL OBJECTS				
4 NON-CAPITAL OBJECTS	137,817.94	130,000.00		170,000.00
5 CAPITAL OBJECTS				
561 REPL EQUIP	30,000.00	30,000.00		60,000.00
571 EQUIP RENTAL	439.00	2,500.00		2,500.00
5 CAPITAL OBJECTS	30,439.00	32,500.00		62,500.00
TOTAL MAINTENANCE	1,541,338.63	1,587,235.00		2,501,391.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 14 - PUPIL TRANSPORTATION

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
165 SECR/CLERICAL	18,667.89	19,100.00		17,900.00
192 OVERTIME	1,253.98	1,500.00		1,000.00
1 SALARIES	19,921.87	20,600.00		18,900.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	1,249.81	1,325.00		1,350.00
220 SOCIAL SECURITY & MEDICARE	1,447.77	1,524.00		1,450.00
230 LIFE INSURANCE	62.10	137.00		100.00
241 HEALTH INSURANCE	6,779.00	6,000.00		5,600.00
243 DENTAL INS NESPA/AD/EX	506.56	550.00		550.00
250 DISABILITY INSURANCE	42.30	73.00		75.00
254 WORKERS COMP	59.76	59.00		59.00
294 403b CONTRIBUTION - EMPLOYER	500.00	1,000.00		1,000.00
2 EMPLOYEE BENEFITS	10,647.30	10,668.00		10,184.00
3 PURCHASED SERVICES				
341 PUPIL TRAVEL	1,010,854.19	1,053,350.00		1,043,800.00
342 EMPLOYEE TRAVEL	116.55	200.00		200.00
3 PURCHASED SERVICES	1,010,970.74	1,053,550.00		1,044,000.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	0.00	1,000.00		1,000.00
4 NON-CAPITAL OBJECTS	0.00	1,000.00		1,000.00
TOTAL PUPIL TRANSPORTATION	1,041,539.91	1,085,818.00		1,074,084.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 15 - CENTRAL SERVICES**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
167 COMMUNICATIONS MANAGER	0.00	58,000.00		60,000.00
171 SUBSTITUTES	400.00	0.00		0.00
1 SALARIES	400.00	58,000.00		60,000.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	5.90	3,857.00		4,200.00
220 SOCIAL SECURITY & MEDICARE	183.72	4,437.00		4,680.00
230 LIFE INSURANCE	0.00	170.00		175.00
241 HEALTH INSURANCE	0.00	6,000.00		6,100.00
243 DENTAL INS NESPA/AD/EX	0.00	600.00		650.00
250 DISABILITY INSURANCE	0.00	125.00		125.00
254 WORKERS COMP	1.36	174.00		175.00
290 PROFESSIONAL GROWTH	1,177.00	1,000.00		1,000.00
2 EMPLOYEE BENEFITS	1,367.98	16,363.00		17,105.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	84,923.88	57,750.00		69,750.00
312 INSERVICE	16,101.50	15,500.00		15,500.00
342 EMPLOYEE TRAVEL	11,788.52	12,500.00		12,500.00
351 POSTAGE	49,484.51	55,000.00		55,000.00
352 LEGAL NOTICES - JOB POSTINGS	1,344.78	4,500.00		4,500.00
355 TELEPHONES	45,025.71	40,000.00		42,300.00
356 INTERNET ACCESS	40,135.87	38,000.00		36,000.00
357 CELL PHONES	20,826.22	23,000.00		23,000.00
360 DATA PROCESSING	205,163.19	265,932.00		310,000.00
3 PURCHASED SERVICES	474,794.18	512,182.00		568,550.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	22,604.45	22,500.00		22,500.00
440 MINOR EQUIPMENT	25,924.76	21,000.00		34,000.00
480 NON-INSTR SOFTWARE	41,895.34	42,000.00		102,000.00
4 NON-CAPITAL OBJECTS	90,424.55	85,500.00		158,500.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 15 - CENTRAL SERVICES**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
5 CAPITAL OBJECTS				
553 MAJOR EQUIP >\$5000	17,791.05	0.00		0.00
554 NEW COMP EQUIP >\$300	82,266.32	283,664.00		192,500.00
561 REPL EQUIP	0.00	85,000.00		45,000.00
564 REPL COMP EQUIP	1,533,027.10	1,500.00		1,500.00
571 EQUIP RENTAL	121.50	7,500.00		7,500.00
5 CAPITAL OBJECTS	1,633,205.97	377,664.00		246,500.00
TOTAL CENTRAL SERVICES	2,200,192.68	1,049,709.00		1,050,655.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 16 - INSURANCE

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	33,464.45	65,000.00		65,000.00
3 PURCHASED SERVICES	33,464.45	65,000.00		65,000.00
7 INSURANCE AND JUDGMENTS				
711 GENERAL LIABILITY INS	34,093.00	38,000.00		39,000.00
712 PROPERTY INS	113,013.00	115,000.00		120,000.00
713 WORKERS COMPENSATION	0.00	7,000.00		2,000.00
715 STAFF VANDALISM	715.97	8,000.00		2,000.00
716 ERRORS & OMISSIONS	7,909.00	8,200.00		8,200.00
719 BOILER INS	6,065.00	6,200.00		6,300.00
720 JUDGEMENTS	42,388.58	2,000.00		2,000.00
730 UNEMPLOYMENT COMPENSATION	112,197.07	75,000.00		65,000.00
7 INSURANCE AND JUDGMENTS	316,381.62	259,400.00		244,500.00
TOTAL INSURANCE	349,846.07	324,400.00		309,500.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 17 - DEBT RETIREMENT**

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
6 DEBT RETIREMENT				
678 CAPITAL LEASE	535,978.73	721,108.00		798,970.00
688 CAPITAL LEASES	23,461.97	11,097.00		14,956.00
690 OTHER DEBT REFINANCING	726.00	750.00		750.00
6 DEBT RETIREMENT	560,166.70	732,955.00		814,676.00
TOTAL DEBT RETIREMENT	560,166.70	732,955.00		814,676.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 18 - NON-PROGRAM TRANSTION (OE)

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	0.00	22,808.00		22,808.00
370 PAYMENT TO NON-GOV AGENCY	16,469.84	26,000.00		26,000.00
382 PAYMENT TO WIS SD	1,630,168.14	2,006,000.00		2,126,000.00
386 PAYMENT TO CESA	61,380.00	57,000.00		57,000.00
387 PAYMENT TO STATE	39,526.88	11,000.00		35,000.00
389 PAYMENT TO WTCS	34,880.59	35,500.00		39,500.00
3 PURCHASED SERVICES	1,782,425.45	2,158,308.00		2,306,308.00
9 OTHER OBJECTS				
981 MEDICAID SRVCS	19,420.50	20,000.00		20,000.00
9 OTHER OBJECTS	19,420.50	20,000.00		20,000.00
TOTAL NON-PROGRAM TRANSACTIONS (OE)	1,801,845.95	2,178,308.00		2,326,308.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 19 - OTHER SUPPORT SERVICES (ER)

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
199 RETIREES	976,300.44	934,100.00		1,172,901.00
1 SALARIES	976,300.44	934,100.00		1,172,901.00
2 EMPLOYEE BENEFITS				
218 CONT TO EMPLOYEE BENEFIT TRUST	2,623,991.86	1,650,000.00		1,650,000.00
220 SOCIAL SECURITY & MEDICARE	46,206.85	57,000.00		30,500.00
243 DENTAL INS NESPA/AD/EX	53,884.51	0.00		0.00
298 ER 401A	1,215,319.45	992,150.00		884,912.00
2 EMPLOYEE BENEFITS	3,939,402.67	2,699,150.00		2,565,412.00
3 PURCHASED SERVICES				
386 PAYMENT TO CESA	4,262.00	5,000.00		5,000.00
3 PURCHASED SERVICES	4,262.00	5,000.00		5,000.00
TOTAL OTHER SUPPORT SERVICES (OE)	4,919,965.11	3,638,250.00		3,743,313.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 20 - TRANSFER TO OTHER FUNDS

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
8 TRANSFERS				
827 TRANSFER-OUT TO FUND 27	6,966,004.22	7,056,169.00		7,015,754.00
839 DEBT SERVICE	1,329,000.00	0.00		0.00
TOTAL TRANSFERS	8,295,004.22	7,056,169.00		7,015,754.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 21 - REFUND OF PRIOR YEAR TAXES

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
10 GENERAL FUND				
9 OTHER OBJECTS				
972 NON-AIDABLE REFUND	25,036.42	20,000.00		20,000.00
9 OTHER OBJECTS	25,036.42	20,000.00		20,000.00
TOTAL REFUND OF PRIOR YEAR TAXES	25,036.42	20,000.00		20,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 22 - NEENAH TOMORROW FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
20 NEENAH TOMORROW FUND				
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	21,128.99	25,000.00		25,000.00
4 NON-CAPITAL OBJECTS	21,128.99	25,000.00		25,000.00
TOTAL NEENAH TOMORROW FUND	21,128.99	25,000.00		25,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 23 - SPECIAL REVENUE TRUST FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
21 SPECIAL REVENUE TRUST FUND				
1 SALARIES				
171 SUBSTITUTES	0.00	0.00		0.00
1 SALARIES	0.00	0.00		0.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	0.00	0.00		0.00
220 SOCIAL SECURITY & MEDICARE	0.00	0.00		0.00
254 WORKERS COMP	0.00	0.00		0.00
290 PROFESSIONAL GROWTH	1,832.00	0.00		0.00
2 EMPLOYEE BENEFITS	1,832.00	0.00		0.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	4,159.20	0.00		0.00
3 PURCHASED SERVICES	4,159.20	0.00		0.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	108,378.87	100,000.00		100,000.00
435 COMPUTER SOFTWARE	0.00	0.00		0.00
440 MINOR EQUIPMENT	0.00	0.00		0.00
4 NON-CAPITAL OBJECTS	108,378.87	100,000.00		100,000.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	8,211.36	0.00		0.00
5 CAPITAL OBJECTS	8,211.36	0.00		0.00
9 OTHER EXPENDITURES				
939 TRANSFERS TO OTHER INSTITUTIONS	45,003.84	0.00		0.00
9 OTHER EXPENDITURES	45,003.84	0.00		0.00
TOTAL SPECIAL REVENUE TRUST FUND	167,585.27	100,000.00		100,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 24 - SPECIAL PROGRAMS FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
27 SPECIAL PROGRAMS FUND				
1 SALARIES				
162 DIRECTOR	80,299.03	86,320.00		87,500.00
165 SECR/CLERICAL	67,745.76	76,000.00		78,500.00
169 TEACHERS	4,144,375.77	4,720,670.00		4,804,451.00
170 EDUCATIONAL ASSISTANTS	1,357,494.65	1,223,830.00		1,098,000.00
171 SUBSTITUTES	129,520.13	196,800.00		120,000.00
172 CURRICULUM WRTG	34,018.75	30,000.00		30,000.00
192 OVERTIME	19,241.17	16,500.00		14,500.00
193 DEPARTMENT CHAIR	6,283.44	5,900.00		5,900.00
194 SUMMER SCHOOL	684.00	0.00		0.00
195 EXTRA HELP	1,496.00	21,700.00		20,000.00
198 SPECIAL OLYMPICS	6,138.02	5,000.00		5,000.00
199 RETIREES	82,925.82	73,400.00		60,000.00
1 SALARIES	5,930,222.54	6,456,120.00		6,323,851.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	364,300.65	415,539.00		427,457.00
218 CONT TO EMPLOYEE BENEFIT TRUST	255,109.19	250,000.00		210,000.00
219 OPEB BENEFIT - NEW	5,063.77	13,900.00		37,309.00
220 SOCIAL SECURITY & MEDICARE	433,716.76	474,327.00		455,466.00
230 LIFE INSURANCE	13,815.73	16,544.00		13,003.00
241 HEALTH INSURANCE	1,558,489.73	1,129,304.00		1,124,164.00
243 DENTAL INS NESPA/AD/EX	111,797.82	124,435.00		121,905.00
248 EMPLOYER HSA CONTRIBUTION	112,689.87	195,000.00		220,000.00
250 DISABILITY INSURANCE	11,857.48	13,333.00		13,563.00
254 WORKERS COMP	24,971.85	20,846.00		18,151.00
290 PROFESSIONAL GROWTH	6,010.00	18,312.00		16,500.00
292 ANNUITIES PAYMENTS	62,452.60	0.00		0.00
294 403b CONTRIBUTION - EMPLOYER	136,891.00	130,000.00		136,000.00
298 ER 401A	232,351.27	199,560.00		177,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 24 - SPECIAL PROGRAMS FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
27 SPECIAL PROGRAMS FUND				
2 EMPLOYEE BENEFITS				
2 EMPLOYEE BENEFITS	3,329,517.72	3,001,100.00		2,970,518.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	694,471.92	783,700.00		782,000.00
320 PROPERTY SRVCS	0.00	51,000.00		50,000.00
328 EQUIP REPAIR	195.00	0.00		0.00
329 COPIER MAINTENANCE	0.00	5,000.00		5,000.00
341 PUPIL TRAVEL	689,151.88	745,000.00		675,000.00
342 EMPLOYEE TRAVEL	22,495.65	38,900.00		13,700.00
351 POSTAGE	0.00	0.00		750.00
357 CELL PHONES	0.00	1,500.00		1,500.00
381 PAYMENT TO MUNICIPALITY	19,346.89	0.00		0.00
382 PAYMENT TO WIS SD	66,718.00	135,000.00		90,000.00
386 PAYMENT TO CESA	239,590.80	231,000.00		176,000.00
387 PAYMENT TO STATE	74,770.00	60,000.00		45,000.00
3 PURCHASED SERVICES	1,806,740.14	2,051,100.00		1,838,950.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	71,772.81	237,800.00		162,100.00
412 WORKBOOKS	519.20	0.00		0.00
420 APPAREL	34.35	0.00		0.00
435 COMPUTER SOFTWARE	42,903.15	0.00		0.00
440 MINOR EQUIPMENT	3,571.96	0.00		0.00
470 TEXTBOOKS	0.00	1,600.00		0.00
4 NON-CAPITAL OBJECTS	118,801.47	239,400.00		162,100.00
5 CAPITAL OBJECTS				
537 BUILDING RENTAL	49,676.05	56,000.00		55,000.00
551 NEW EQUIP >\$300	3,790.00	11,000.00		19,700.00
554 NEW COMP EQUIP >\$300	1,869.35	0.00		7,500.00
561 REPL EQUIP	0.00	22,000.00		0.00
5 CAPITAL OBJECTS	55,335.40	89,000.00		82,200.00
TOTAL SPECIAL PROGRAMS FUND	11,240,617.27	11,836,720.00		11,377,619.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 25 - NON-REFERENDUM DEBT FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
38 NON-REFERENDUM DEBT FUND				
673 LONG TERM NOTE PRINCIPAL	50,000.00	50,000.00		50,000.00
683 LONG TERM NOTE-INTEREST	0.00	0.00		0.00
TOTAL NON-REFERENDUM DEBT FUND	50,000.00	50,000.00		50,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 26 - REFERENDUM DEBT FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
39 REFERENDUM DEBT FUND				
675 LONG-TERM BOND - PRINCIPAL	1,280,000.00	195,000.00		0.00
685 LONG-TERM BONDS - INTEREST	59,000.00	7,800.00		0.00
TOTAL REFERENDUM DEBT FUND	1,339,000.00	202,800.00		0.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 27 - CAPITAL EXPANSION FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
41 CAPITAL EXPANSION FUND				
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	7,062.45	0.00		0.00
320 PROPERTY SRVCS	1,372,508.50	1,706,000.00		740,000.00
3 PURCHASED SERVICES	1,379,570.95	1,706,000.00		740,000.00
5 CAPITAL OBJECTS				
520 SITE COMP/REMODELING	0.00	0.00		500,000.00
540 BLDG COMPONENTS/REMODELING	0.00	280,000.00		420,000.00
5 CAPITAL OBJECTS	0.00	280,000.00		920,000.00
TOTAL CAPITAL EXPANSION FUND	1,379,570.95	1,986,000.00		1,660,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 28 - FOOD SERVICE FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
50 FOOD SERVICE FUND				
1 SALARIES				
165 SECR/CLERICAL	11,602.94	14,000.00		13,000.00
183 COOKS	3,317.78	491.00		0.00
189 TRANSPORTATION SUPV	20,040.80	20,800.00		21,200.00
1 SALARIES	34,961.52	35,291.00		34,200.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	2,172.77	2,314.00		2,380.00
220 SOCIAL SECURITY & MEDICARE	2,477.26	2,662.00		2,695.00
230 LIFE INSURANCE	88.41	150.00		150.00
241 HEALTH INSURANCE	12,809.13	12,000.00		11,600.00
243 DENTAL INS NESPA/AD/EX	551.96	880.00		880.00
248 EMPLOYER HSA CONTRIBUTION	1,000.00	1,000.00		1,000.00
250 DISABILITY INSURANCE	75.52	135.00		135.00
254 WORKERS COMP	745.03	895.00		895.00
2 EMPLOYEE BENEFITS	19,920.08	20,036.00		19,735.00
3 PURCHASED SERVICES				
320 PROPERTY SRVCS	1,572,249.17	1,805,164.00		1,744,565.00
328 EQUIP REPAIR	16,775.31	18,000.00		18,000.00
348 FUEL FOR VEHICLES	5,448.68	4,000.00		5,500.00
360 DATA PROCESSING	7,341.51	5,500.00		6,500.00
387 PAYMENT TO STATE	80,214.18	85,000.00		50,000.00
3 PURCHASED SERVICES	1,682,028.85	1,917,664.00		1,824,565.00
4 NON-CAPITAL OBJECTS				
415 FOOD	122,230.59	115,000.00		115,000.00
419 OTHER SUPPLIES	4,427.06	6,500.00		6,500.00
440 MINOR EQUIPMENT	24,649.72	10,000.00		15,000.00
4 NON-CAPITAL OBJECTS	151,307.37	131,500.00		136,500.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 28 - FOOD SERVICE FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
50 FOOD SERVICE FUND				
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	40,269.06	35,000.00		57,500.00
553 MAJOR EQUIP >\$5000	5,274.92	50,000.00		50,000.00
554 NEW COMP EQUIP >\$300	3,145.00	5,000.00		5,000.00
5 CAPITAL OBJECTS	48,688.98	90,000.00		112,500.00
9 OTHER EXPENDITURES				
940 DUES AND FEES	205.25	4,500.00		4,500.00
999 OTHER MISCELLANEOUS	1,744.75	2,000.00		2,000.00
9 OTHER EXPENDITURES	1,950.00	6,500.00		6,500.00
TOTAL FOOD SERVICE FUND	1,938,856.80	2,200,991.00		2,134,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 29 - COMMUNITY SERVICE FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
80 COMMUNITY SERVICE FUND				
1 SALARIES				
166 SCHOOL ADMINISTRATORS	45,865.40	44,720.00		40,000.00
169 TEACHERS	85,469.30	32,000.00		77,000.00
173 WEB MASTER	10,267.50	10,000.00		10,000.00
176 CUSTODIAL	114,694.34	112,780.00		114,890.00
177 LIFEGUARDS	69,206.81	77,440.00		78,100.00
186 EXTRA CURRICULAR PAY	119,516.04	0.00		119,880.00
192 OVERTIME	27,902.03	22,000.00		22,000.00
1 SALARIES	472,921.42	298,940.00		461,870.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	20,096.87	15,950.00		18,065.00
220 SOCIAL SECURITY & MEDICARE	26,166.78	20,750.00		27,485.00
230 LIFE INSURANCE	587.84	1,728.00		600.00
241 HEALTH INSURANCE	28,134.52	26,200.00		26,700.00
243 DENTAL INS NESPA/AD/EX	2,431.63	3,550.00		3,500.00
248 EMPLOYER HSA CONTRIBUTION	2,500.71	3,000.00		3,000.00
250 DISABILITY INSURANCE	461.24	648.00		476.00
254 WORKERS COMP	2,803.75	3,472.00		3,807.00
2 EMPLOYEE BENEFITS	83,183.34	75,298.00		83,633.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	22,139.00	12,000.00		12,000.00
315 ATHL OFFICL'S FEES	11,550.00	0.00		11,300.00
320 PROPERTY SRVCS	4,755.50	8,000.00		8,000.00
328 EQUIP REPAIR	13,380.71	13,000.00		13,000.00
331 GAS FOR HEAT	11,600.00	10,500.00		10,500.00
336 ELECTRIC (NON-HEAT)	16,000.00	17,000.00		17,000.00
337 WATER / SEWER	0.00	8,000.00		8,000.00
341 PUPIL TRAVEL	11,456.47	0.00		0.00
350 PRINTING/PUBLISHING	14,431.25	15,000.00		15,000.00

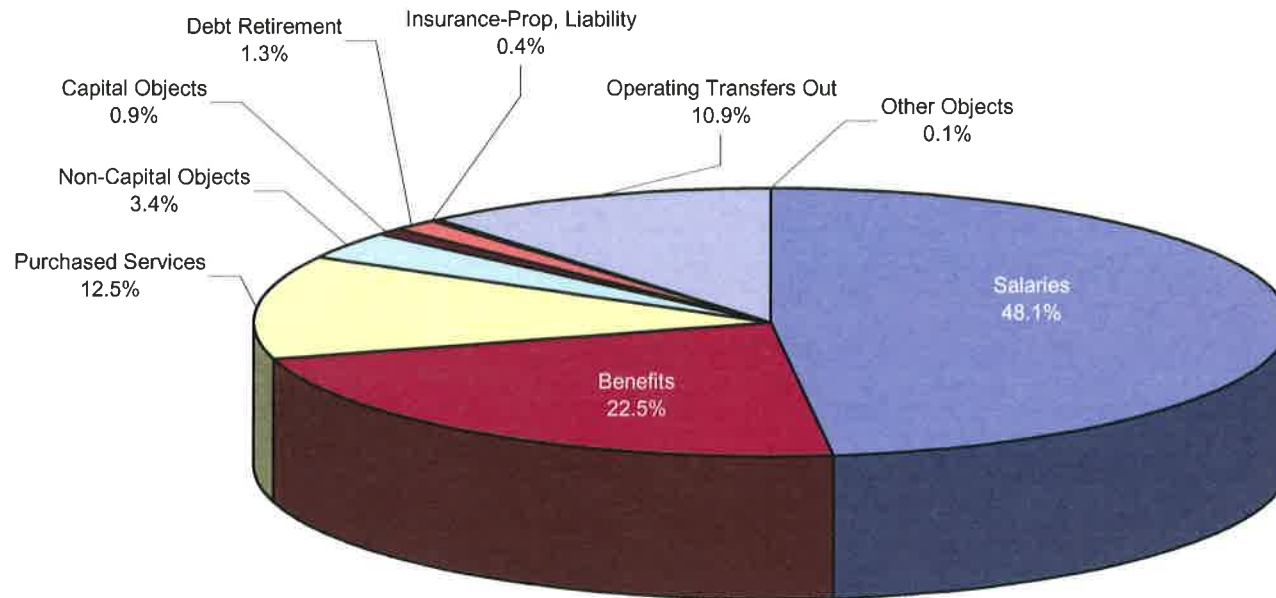
NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 29 - COMMUNITY SERVICE FUND

	<u>2012-13 ACTUAL</u>	<u>2013-14 BUDGET</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 REQUEST</u>
80 COMMUNITY SERVICE FUND				
3 PURCHASED SERVICES				
381 PAYMENT TO MUNICIPALITY	186,938.78	191,150.00		193,400.00
3 PURCHASED SERVICES	292,251.71	274,650.00		288,200.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	4,572.14	3,750.00		3,750.00
4 NON-CAPITAL OBJECTS	4,572.14	3,750.00		3,750.00
5 CAPITAL OBJECTS				
553 MAJOR EQUIP >\$5000	11,240.52	0.00		0.00
561 REPL EQUIP	6,637.00	12,000.00		12,000.00
563 REPL MAJOR EQUIP	0.00	10,000.00		10,000.00
5 CAPITAL OBJECTS	17,877.52	22,000.00		22,000.00
9 OTHER EXPENDITURES				
940 DUES AND FEES	295.00	250.00		250.00
971 AIDABLE REFUND	60.00	0.00		0.00
9 OTHER EXPENDITURES	355.00	250.00		250.00
TOTAL COMMUNITY SERVICE FUND	871,161.13	674,888.00		859,703.00

General Fund (Fund 10)
Expense Summary
2014-15 Budget

Categories	Fund 10	Total	Percent
Salaries	\$30,922,732	\$30,922,732	48.11%
Benefits	\$14,437,770	\$14,437,770	22.46%
Purchased Services	\$8,032,596	\$8,032,596	12.50%
Non-Capital Objects	\$2,171,685	\$2,171,685	3.38%
Capital Objects	\$570,375	\$570,375	0.89%
Debt Retirement	\$814,676	\$814,676	1.27%
Insurance-Prop, Liability	\$244,500	\$244,500	0.38%
Operating Transfers Out	\$7,015,754	\$7,015,754	10.92%
Other Objects	\$62,800	\$62,800	0.10%
Total	\$64,272,888	\$64,272,888	100.00%

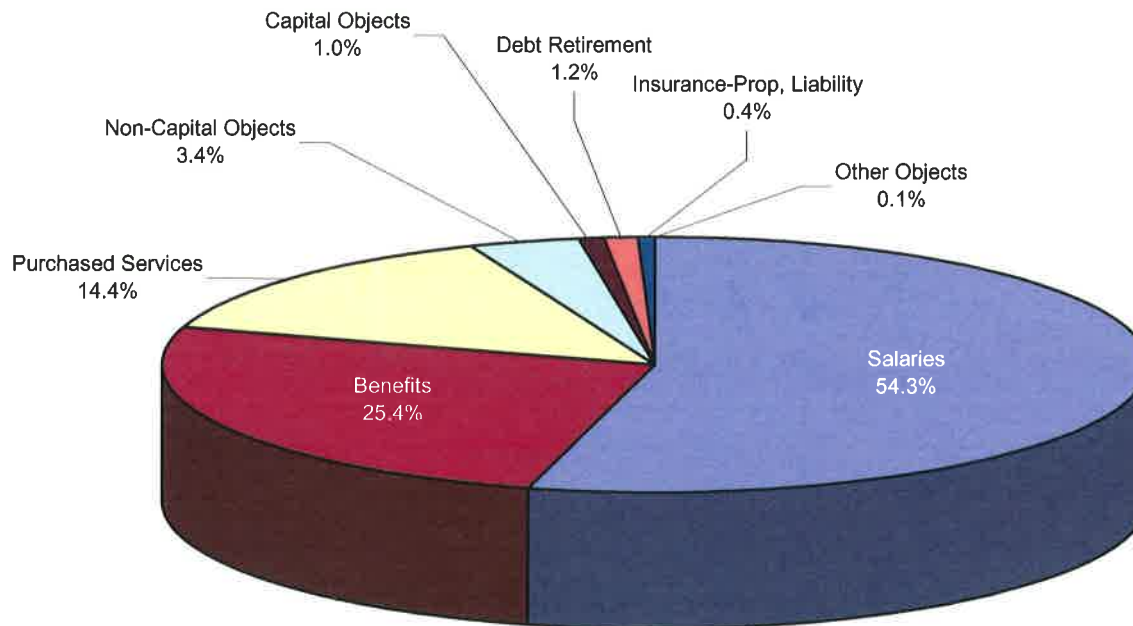
Fund 10 Expense Summary



Distribution of Expenses
Funds 10 & 27 Combined
2014-15 Budget

Categories	Fund 10	Fund 27	Total	Percent
Salaries	\$30,922,732	\$6,323,851	\$37,246,583	54.27%
Benefits	\$14,437,770	\$2,970,518	\$17,408,288	25.36%
Purchased Services	\$8,032,596	\$1,838,950	\$9,871,546	14.38%
Non-Capital Objects	\$2,171,685	\$162,100	\$2,333,785	3.40%
Capital Objects	\$570,375	\$82,200	\$652,575	0.95%
Debt Retirement	\$814,676	\$0	\$814,676	1.19%
Insurance-Prop, Liability	\$244,500	\$0	\$244,500	0.36%
Other Objects	\$62,800	\$0	\$62,800	0.09%
Total	\$57,257,134	\$11,377,619	\$68,634,753	100.00%
Operating Transfers Out	\$7,015,754	\$0	\$7,015,754	
	\$64,272,888	\$11,377,619	\$75,650,507	

Fund 10 & 27 Expense Summary

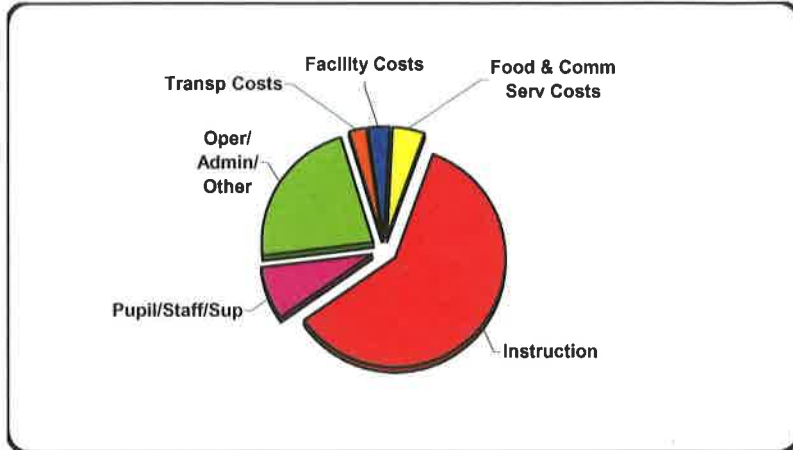


2014-15 BUDGET DISTRIBUTION
(EXCLUSIVE OF TRANSFER TO OTHER FUNDS)

Major Function Areas	2014-15 Draft #1	Percent of General Fund	Percent of Total Budget
Undifferentiated Curriculum	12,304,844	21.49%	16.75%
Regular Curriculum	14,690,939	25.66%	20.00%
Vocational Curriculum	1,599,362	2.79%	2.18%
Physical Curriculum	1,794,916	3.13%	2.44%
Cocurricular Activities	892,330	1.56%	1.21%
Gifted/Talented/Homebound	536,267	0.94%	0.73%
Pupil Services	1,765,643	3.08%	2.40%
Instructional Staff	2,219,331	3.88%	3.02%
District Administration	1,347,428	2.35%	1.83%
School Administration	3,277,677	5.72%	4.46%
Business Administration	947,356	1.65%	1.29%
Operations	4,041,114	7.06%	5.50%
Maintenance	2,501,391	4.37%	3.40%
Pupil Transportation	1,074,084	1.88%	1.46%
Central Services	1,050,655	1.83%	1.43%
Insurance	309,500	0.54%	0.42%
Debt Retirement	814,676	1.42%	1.11%
Non-Program Transactions(OE)	2,326,308	4.06%	3.17%
Other Support Services (ER)	3,743,313	6.54%	5.10%
Transfer to Other Funds	N/A	N/A	N/A
Refund of Prior Year Taxes	20,000	0.03%	0.03%
	57,257,134	100.00%	77.94%
SPECIAL REVENUE TRUST FUND	125,000		0.17%
SPECIAL PROGRAMS FUND	11,377,619		15.49%
NON-REFERENDUM DEBT FUND	50,000		0.07%
REFERENDUM DEBT FUND	0		0.00%
CAPITAL EXPANSION FUND	1,660,000		2.26%
FOOD SERVICE FUND	2,134,000		2.90%
COMMUNITY SERVICE FUND	859,703		1.17%
TOTAL EXPENDITURES	73,463,456		100.00%

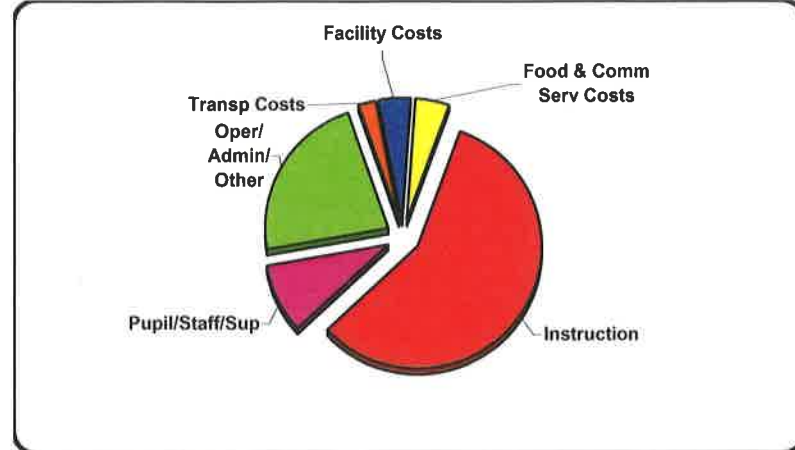
Multi-District Comparative Cost Comparison Using Audited 2011-12 Annual Data

Neenah



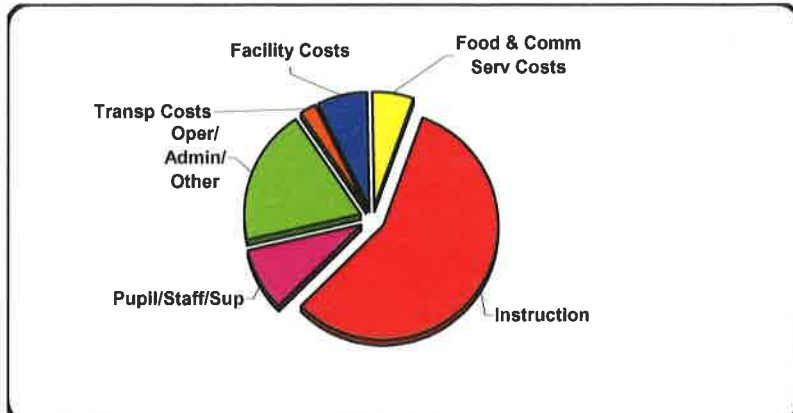
Membership	6,445	Total Cost	% of Total	Cost Per Memb
Instruction		\$40,551,213	59.7%	\$6,292
Pupil/Staff/Support		\$5,365,427	7.9%	\$832
Oper/Admin/Other		\$15,061,644	22.2%	\$2,337
Transportation Costs		\$1,708,153	2.5%	\$265
Facility Costs		\$2,102,302	3.1%	\$326
Food & Comm Serv Costs		\$3,117,850	4.6%	\$484
TOTALS		\$67,906,589	100.0%	\$10,536

Appleton Area



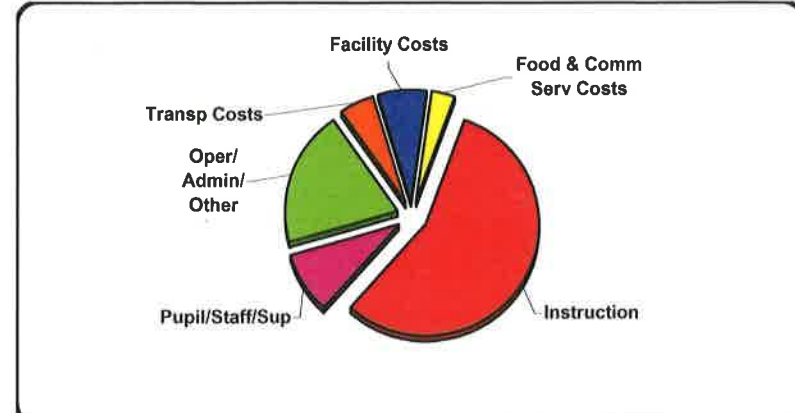
Membership	14,297	Total Cost	% of Total	Cost Per Memb
Instruction		\$95,359,950	57.4%	\$6,670
Pupil/Staff/Support		\$15,413,096	9.3%	\$1,078
Oper/Admin/Other		\$37,232,486	22.4%	\$2,604
Transportation Costs		\$3,901,836	2.3%	\$273
Facility Costs		\$6,875,671	4.1%	\$481
Food & Comm Serv Costs		\$7,323,547	4.4%	\$512
TOTALS		\$166,106,585	100.0%	\$11,618

Fond du Lac



Membership	7,371	Total Cost	% of Total	Cost Per Memb
Instruction		\$50,101,882	56.9%	\$6,797
Pupil/Staff/Support		\$7,963,177	9.0%	\$1,080
Oper/Admin/Other		\$16,837,204	19.1%	\$2,284
Transportation Costs		\$1,919,759	2.2%	\$260
Facility Costs		\$6,024,093	6.8%	\$817
Food & Comm Serv Costs		\$5,192,452	5.9%	\$704
TOTALS		\$88,038,567	100.0%	\$11,944

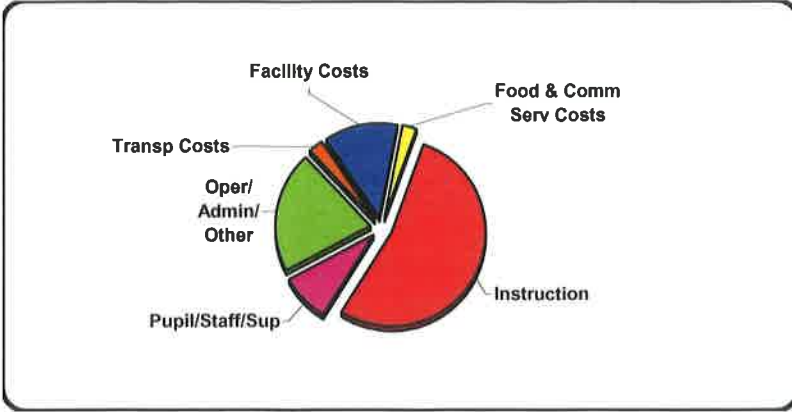
Kaukauna Area



Membership	4,278	Total Cost	% of Total	Cost Per Memb
Instruction		\$25,082,406	56.1%	\$5,863
Pupil/Staff/Support		\$3,957,615	8.9%	\$925
Oper/Admin/Other		\$8,842,870	19.8%	\$2,067
Transportation Costs		\$2,177,180	4.9%	\$509
Facility Costs		\$3,094,215	6.9%	\$723
Food & Comm Serv Costs		\$1,539,231	3.4%	\$360
TOTALS		\$44,693,516	100.0%	\$10,447

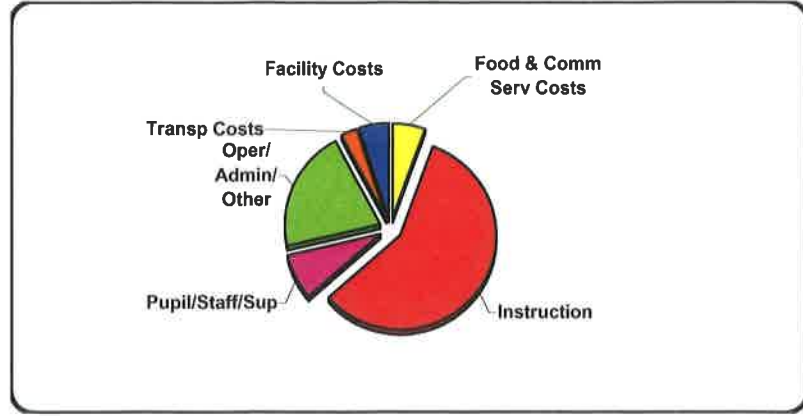
Multi-District Comparative Cost Comparison Using Audited 2011-12 Annual Data

Kimberly Area



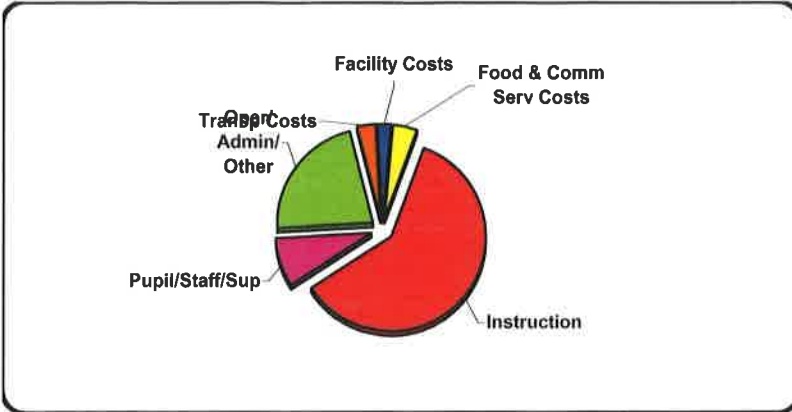
Membership	4,424	Total Cost	% of Total	Cost Per Memb
Instruction		\$26,604,375	53.5%	\$6,014
Pupil/Staff/Support		\$4,056,029	8.2%	\$917
Oper/Admin/Other		\$10,341,717	20.8%	\$2,338
Transportation Costs		\$1,361,117	2.7%	\$308
Facility Costs		\$6,129,777	12.3%	\$1,386
Food & Comm Serv Costs		<u>\$1,270,422</u>	<u>2.6%</u>	<u>\$287</u>
TOTALS		\$49,763,436	100.0%	\$11,249

Menasha



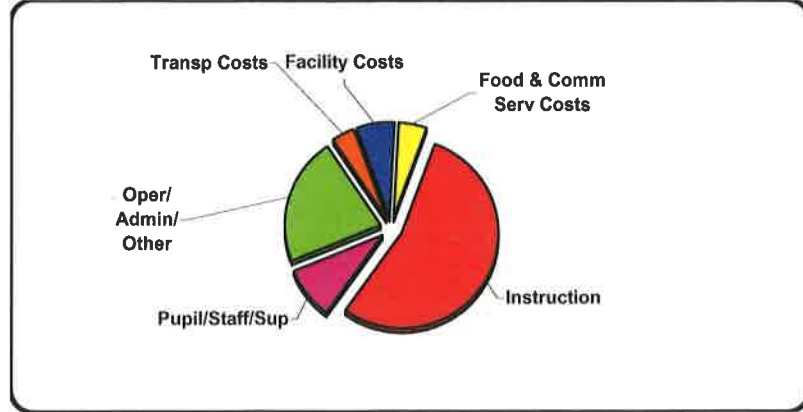
Membership	3,689	Total Cost	% of Total	Cost Per Memb
Instruction		\$25,636,529	58.1%	\$6,949
Pupil/Staff/Support		\$3,439,701	7.8%	\$932
Oper/Admin/Other		\$9,162,290	20.8%	\$2,484
Transportation Costs		\$1,299,044	2.9%	\$352
Facility Costs		\$2,127,109	4.8%	\$577
Food & Comm Serv Costs		<u>\$2,476,598</u>	<u>5.6%</u>	<u>\$671</u>
TOTALS		\$44,141,269	100.0%	\$11,966

Oshkosh Area



Membership	9,986	Total Cost	% of Total	Cost Per Memb
Instruction		\$65,059,946	60.3%	\$6,515
Pupil/Staff/Support		\$9,054,205	8.4%	\$907
Oper/Admin/Other		\$23,701,198	22.0%	\$2,373
Transportation Costs		\$3,143,834	2.9%	\$315
Facility Costs		\$2,473,455	2.3%	\$248
Food & Comm Serv Costs		<u>\$4,497,073</u>	<u>4.2%</u>	<u>\$450</u>
TOTALS		\$107,929,710	100.0%	\$10,808

State Totals



Membership	855,327	Total Cost	% of Total	Cost Per Memb
Instruction		\$5,771,996,046	54.5%	\$6,748
Pupil/Staff/Support		\$923,562,580	8.7%	\$1,080
Oper/Admin/Other		\$2,298,154,219	21.7%	\$2,687
Transportation Costs		\$426,984,732	4.0%	\$499
Facility Costs		\$674,214,591	6.4%	\$788
Food & Comm Serv Costs		<u>\$489,949,369</u>	<u>4.6%</u>	<u>\$573</u>
TOTALS		\$10,584,861,537	100.0%	\$12,375