

NEENAH JOINT SCHOOL DISTRICT

2013-14 BUDGET

NEENAH, WISCONSIN

NEENAH JOINT SCHOOL DISTRICT

BOARD OF EDUCATION

2013-14

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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 - *These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.*

Fund 72 - Private Purpose Trust Fund - This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

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 and all American Reinvestment and Recovery Act (ARRA) funding.

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 recent years, 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.
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.

SCHEDULE

EXPLANATION

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
2013-14 BUDGET
SUMMARY OF EXPENDITURES

	Schedule	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Budget	2012-13 Actual to 2013-14 Budget	
						Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
GENERAL FUND							
Undifferentiated Curriculum	1	12,498,527	12,306,406	11,836,817	12,276,094	439,277	3.71%
Regular Curriculum	2	13,301,412	13,895,103	13,429,232	14,727,287	1,298,055	9.67%
Vocational Curriculum	3	1,688,996	1,675,601	1,554,835	1,585,710	30,875	1.99%
Physical Curriculum	4	1,888,452	1,859,737	1,778,577	1,784,813	6,236	0.35%
Cocurricular Activities	5	880,122	871,419	896,982	1,095,253	198,271	22.10%
Gifted/Talented/Homebound	6	599,987	585,518	543,613	567,923	24,310	4.47%
Pupil Services	7	1,909,962	1,853,348	1,740,044	1,814,577	74,533	4.28%
Instructional Staff	8	2,105,924	2,380,704	2,081,886	2,102,469	20,583	0.99%
District Administration	9	1,339,772	1,288,362	1,258,493	1,288,044	29,551	2.35%
School Administration	10	3,223,496	3,048,198	3,016,749	3,184,286	167,537	5.55%
Business Administration	11	636,485	780,950	747,193	906,543	159,350	21.33%
Operations	12	4,065,808	4,052,732	4,233,549	4,145,464	(88,085)	-2.08%
Maintenance	13	1,496,239	1,513,457	1,541,339	1,522,235	(19,104)	-1.24%
Pupil Transportation	14	1,030,515	1,074,280	1,041,540	1,088,318	46,778	4.49%
Central Services	15	954,687	2,300,339	2,200,193	1,046,709	(1,153,484)	-52.43%
Insurance	16	249,679	267,500	349,846	324,400	(25,446)	-7.27%
Debt Retirement	17	298,446	561,541	560,167	754,955	194,788	34.77%
Non-Program Transactions(OE)	18	1,661,123	1,515,500	1,801,845	1,853,500	51,655	2.87%
Other Support Services (ER)	19	3,014,156	3,880,600	4,919,965	3,638,250	(1,281,715)	-26.05%
Transfer to Other Funds	20	7,474,496	8,512,406	8,295,004	7,131,169	(1,163,835)	-14.03%
Refund of Prior Year Taxes	21	11,757	20,000	25,036	20,000	(5,036)	-20.12%
TOTAL GENERAL FUND		60,330,041	64,243,701	63,852,905	62,857,999	(994,906)	-1.56%
NEENAH TOMORROW FUND		23,168	0	21,129	25,000	3,871	18.32%
SPECIAL REVENUE TRUST FUND	23	61,256	30,000	167,585	100,000	(67,585)	-40.33%
SPECIAL PROGRAMS FUND	24	11,643,017	11,769,899	11,240,617	11,524,564	283,947	2.53%
NON-REFERENDUM DEBT FUND	25	138,570	50,000	50,000	50,000	0	0.00%
REFERENDUM DEBT FUND	26	1,345,500	1,339,000	1,339,000	202,800	(1,136,200)	-84.85%
CAPITAL EXPANSION FUND	27	560,460	1,410,000	1,379,571	1,986,000	606,429	43.96%
FOOD SERVICE FUND	28	2,280,588	2,152,428	1,938,857	2,200,991	262,134	13.52%
COMMUNITY SERVICE FUND	29	837,262	903,873	871,181	674,888	(196,293)	-22.53%
TOTAL EXPENDITURES		77,219,862	81,898,901	80,860,845	79,622,242	(1,238,603)	-1.53%

NEENAH JOINT SCHOOL DISTRICT
2013-14 BUDGET
SUMMARY OF RECEIPTS

	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Budget	2012-13 Actual to 2013-14 Budget	
					Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
GENERAL FUND						
School Tax Receipts	28,892,757	29,515,310	29,515,310	28,875,026	(640,284)	-2.17%
Prior Year School Tax	8,764	11,757	11,757	25,036	13,279	112.95%
Mobile Home Tax	35,314	35,000	33,688	35,000	1,312	3.89%
Fees and Sales	385,965	355,000	350,717	363,000	12,283	3.50%
School Activities	243,335	238,550	216,181	232,900	16,719	7.73%
Interest on Investments	41,315	45,000	37,920	45,000	7,080	18.67%
Transfers from Other Districts (OE)	1,226,970	1,183,000	1,062,811	1,108,000	45,189	4.25%
Intermediate Sources	23,244	31,750	30,750	35,000	4,250	13.82%
State Sources	30,192,021	29,501,299	29,487,807	30,335,620	847,813	2.88%
Federal Sources	971,053	1,358,569	1,280,404	1,116,615	(163,789)	-12.79%
Miscellaneous/Refunds	371,974	275,000	312,535	151,000	(161,535)	-51.69%
Other Financing Sources-Capital Lease	285,226	1,246,178	1,241,523	10,000	(1,231,523)	-99.19%
Use of General Fund Balance	(2,347,973)	446,988	271,420	525,702	254,282	93.69%
Tax Rate Stabilization Sub-Fund	76	300	82	100	18	21.95%
TOTAL GENERAL FUND	60,330,041	64,243,701	63,852,905	62,857,999	(994,906)	-1.56%
NEENAH TOMORROW FUND	19,440	0	2,807	25,000	22,193	790.63%
SPECIAL REVENUE TRUST FUND	74,770	30,000	140,101	100,000	(40,101)	-28.62%
Use of Special Revenue Trust Fund Balance	(9,786)	0	45,806	0	(45,806)	-100.00%
SPECIAL PROGRAMS FUND	11,643,017	11,769,899	11,240,617	11,524,564	283,947	2.53%
NON-REFERENDUM DEBT FUND	137,970	50,000	49,400	50,000	600	1.21%
REFERENDUM DEBT FUND	1,336,636	1,339,000	1,329,000	2,000	(1,327,000)	-99.85%
Use of Referendum Debt Fund Balance	9,464	0	10,600	200,800	190,200	1794.34%
CAPITAL EXPANSION FUND	566,005	1,410,000	1,400,005	1,986,000	585,995	41.86%
Use of Capital Expansion Fund Balance	(5,545)	0	(20,434)	0	20,434	-100.00%
FOOD SERVICE FUND	2,280,588	2,352,428	2,150,363	2,210,991	60,628	2.82%
Use of Food Service Fund Balance	0	(200,000)	(211,506)	(10,000)	201,506	N/A
COMMUNITY SERVICE FUND	881,169	703,873	682,329	674,888	(7,441)	-1.09%
Use of Community Service Fund Balance	(43,907)	200,000	188,852	0	(188,852)	-100.00%
TOTAL RECEIPTS	77,219,862	81,898,901	80,860,845	79,622,242	(1,238,603)	-1.53%

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 1 - UNDIFFERENTIATED CURRICULUM

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
140 INSURANCE BUYOUT	64,215.07	150,000.00	148,716.55	200,000.00
169 TEACHERS	7,041,786.55	7,304,424.00	7,337,725.25	7,565,690.00
170 EDUCATIONAL ASSISTANTS	525,177.43	546,016.00	519,971.97	536,216.00
171 SUBSTITUTES	210,387.02	235,000.00	186,630.57	195,000.00
172 CURRICULUM WRTG	32,887.50	45,000.00	34,650.00	43,000.00
175 INSERVICE PRESENTER	10,787.50	10,000.00	0.00	10,000.00
191 NOON HOUR SUPERVISOR	80,736.97	84,500.00	80,681.02	82,000.00
192 OVERTIME	7,742.07	13,000.00	6,891.44	13,000.00
193 DEPARTMENT CHAIR	7,591.80	8,500.00	7,686.52	8,500.00
1 SALARIES	7,981,311.91	8,396,440.00	8,322,953.32	8,653,406.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	33,818.27	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	447,905.33	480,103.00	509,457.75	581,995.00
218 CONT TO EMPLOYEE BENEFIT TRUST	802,284.31	500,000.00	300,860.36	300,000.00
219 OPEB BENEFIT - NEW	11,352.19	16,000.00	7,332.16	82,700.00
220 SOCIAL SECURITY & MEDICARE	561,617.90	621,435.00	586,493.79	653,509.00
230 LIFE INSURANCE	7,178.77	10,353.00	16,298.29	10,907.00
241 HEALTH INSURANCE	1,532,263.87	1,103,069.00	1,068,648.20	1,156,304.00
243 DENTAL INS NESPA/AD/EX	8,858.53	253,837.00	211,462.81	238,922.00
244 HEALTH INS NESPA/AD/EX	444,412.21	0.00	0.00	0.00
246 HEALTH INS NEA	8.30	0.00	0.00	0.00
247 DENTAL INS NEA	147,433.28	0.00	0.00	0.00
250 DISABILITY INSURANCE	16,237.68	15,013.00	13,509.01	13,795.00
254 WORKERS COMP	23,110.39	24,046.00	24,402.70	25,137.00
290 PROFESSIONAL GROWTH	0.00	0.00	1,804.03	0.00
294 403b CONTRIBUTION - EMPLOYER	0.00	151,000.00	156,580.00	151,000.00
2 EMPLOYEE BENEFITS	4,036,481.03	3,174,856.00	2,896,849.10	3,214,269.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	94,758.82	105,401.00	36,884.91	55,342.00
342 EMPLOYEE TRAVEL	170.37	3,000.00	244.23	1,500.00
3 PURCHASED SERVICES	94,929.19	108,401.00	37,129.14	56,842.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 1 - UNDIFFERENTIATED CURRICULUM

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
4 NON-CCAPITAL OBJECTS				
410 SUPPLIES	150,983.40	206,909.00	202,225.67	167,895.00
411 TONER / INK CART	11,981.63	8,000.00	2,964.68	4,500.00
412 WORKBOOKS	106,021.81	109,000.00	97,731.56	85,382.00
435 COMPUTER SOFTWARE	0.00	20,000.00	20,141.88	0.00
440 MINOR EQUIPMENT	3,447.57	8,700.00	7,551.73	8,700.00
470 TEXTBOOKS	27,153.10	17,100.00	17,984.29	19,600.00
471 TXTBK ADOPT	53,436.39	180,000.00	155,056.60	58,500.00
4 NON-CAPITAL OBJECTS	353,023.90	549,709.00	503,656.41	344,577.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	31,628.17	77,000.00	76,228.95	7,000.00
554 NEW COMP EQUIP >\$300	1,153.00	0.00	0.00	0.00
5 CAPITAL OBJECTS	32,781.17	77,000.00	76,228.95	7,000.00
TOTAL UNDIFFERENTIATED	12,498,527.20	12,306,406.00	11,836,816.92	12,276,094.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
168 OVERLOAD	81,982.59	80,000.00	39,900.00	75,000.00
169 TEACHERS	8,698,929.70	9,124,717.00	8,934,762.15	9,352,500.00
170 EDUCATIONAL ASSISTANTS	250.00	550.00	0.00	550.00
171 SUBSTITUTES	174,242.64	200,000.00	157,061.14	160,000.00
172 CURRICULUM WRTG	1,687.50	0.00	2,750.00	0.00
179 STUDENT HELP	3,447.14	5,000.00	3,841.50	5,000.00
193 DEPARTMENT CHAIR	39,779.62	45,500.00	40,308.36	43,000.00
194 SUMMER SCHOOL	166,439.82	165,000.00	180,732.75	177,000.00
195 EXTRA HELP	3,838.00	3,500.00	1,357.25	3,500.00
1 SALARIES	9,170,597.01	9,624,267.00	9,360,713.15	9,816,550.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	2,580.63	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	524,790.04	651,519.00	579,880.13	679,987.00
218 CONT TO EMPLOYEE BENEFIT TRUST	906,559.99	860,000.00	301,742.07	450,000.00
219 OPEB BENEFIT - NEW	6,849.90	9,500.00	4,666.56	14,000.00
220 SOCIAL SECURITY & MEDICARE	953,173.62	709,651.00	892,097.12	932,663.00
230 LIFE INSURANCE	16,624.36	16,972.00	30,829.09	19,281.00
241 HEALTH INSURANCE	804,863.94	807,679.00	1,154,635.62	1,142,300.00
243 DENTAL INS NESPA/AD/EX	9,460.00	125,164.00	56,409.92	106,500.00
246 HEALTH INS NEA	285,671.66	0.00	0.00	0.00
247 DENTAL INS NEA	75,757.13	0.00	-17.88	0.00
248 EMPLOYER HSA CONTRIBUTION	64,436.62	470,000.00	432,074.30	827,000.00
250 DISABILITY INSURANCE	25,483.01	22,061.00	24,204.71	21,976.00
254 WORKERS COMP	27,054.82	27,576.00	47,361.27	30,949.00
290 PROFESSIONAL GROWTH	1,339.61	0.00	1,048.78	0.00
294 403b CONTRIBUTION - EMPLOYER	0.00	155,000.00	150,516.00	155,000.00
2 EMPLOYEE BENEFITS	3,704,645.33	3,855,122.00	3,675,447.69	4,379,656.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	21,106.11	23,000.00	22,068.24	41,867.00
318 DRY CLEANING	0.00	2,500.00	2,815.48	2,500.00
342 EMPLOYEE TRAVEL	6,587.90	3,000.00	4,016.00	5,000.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
387 PAYMENT TO STATE	8,050.00	7,500.00	0.00	7,500.00
3 PURCHASED SERVICES	35,744.01	36,000.00	28,899.72	56,867.00
4 SUPPLIES				
410 SUPPLIES	162,623.28	166,964.00	161,919.35	165,964.00
411 TONER / INK CART	5,323.15	10,000.00	7,519.74	4,500.00
412 WORKBOOKS	322.20	5,650.00	2,193.79	650.00
420 APPAREL	2,317.60	2,000.00	1,900.90	2,000.00
435 COMPUTER SOFTWARE	361.00	0.00	0.00	0.00
440 MINOR EQUIPMENT	55,955.99	26,000.00	23,298.90	6,000.00
450 RESALE ITEMS	0.00	0.00	-1,009.00	0.00
470 TEXTBOOKS	31,278.49	26,100.00	22,159.37	15,100.00
471 TXTBK ADOPT	106,993.81	30,000.00	38,733.68	223,000.00
4 SUPPLIES	365,175.52	266,714.00	256,716.73	417,214.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	21,680.57	109,500.00	105,002.91	53,500.00
561 REPL EQUIP	2,711.94	2,000.00	1,598.98	2,000.00
571 EQUIP RENTAL	858.00	1,500.00	853.00	1,500.00
5 CAPITAL OBJECTS	25,250.51	113,000.00	107,454.89	57,000.00
TOTAL REGULAR CURRICULUM	13,301,412.38	13,895,103.00	13,429,232.18	14,727,287.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 3 - VOCATIONAL CURRICULUM**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
168 OVERLOAD	4,461.60	0.00	6,798.10	0.00
169 TEACHERS	1,014,231.55	1,027,358.00	987,476.43	1,048,440.00
170 EDUCATIONAL ASSISTANTS	20,924.40	22,000.00	22,480.61	22,880.00
193 DEPARTMENT CHAIR	8,310.39	8,500.00	8,372.40	8,500.00
1 SALARIES	1,047,927.94	1,057,858.00	1,025,127.54	1,079,820.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	1,297.35	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	61,253.69	62,118.00	65,592.27	78,174.00
218 CONT TO EMPLOYEE BENEFIT TRUST	112,483.96	110,000.00	38,207.59	60,000.00
220 SOCIAL SECURITY & MEDICARE	76,307.10	79,865.00	74,796.16	85,305.00
230 LIFE INSURANCE	4,584.87	2,434.00	2,816.46	2,530.00
241 HEALTH INSURANCE	250,012.33	278,524.00	250,245.11	195,600.00
243 DENTAL INS NESPA/AD/EX	858.99	23,588.00	17,785.53	23,588.00
244 HEALTH INS NESPA/AD/EX	17,726.81	0.00	0.00	0.00
246 HEALTH INS NEA	1,797.09	0.00	0.00	0.00
247 DENTAL INS NEA	22,641.69	0.00	0.00	0.00
250 DISABILITY INSURANCE	2,676.97	2,541.00	2,392.62	2,644.00
254 WORKERS COMP	3,143.34	3,136.00	3,075.30	3,262.00
294 403b CONTRIBUTION - EMPLOYER	0.00	19,000.00	19,500.00	19,000.00
2 EMPLOYEE BENEFITS	554,784.19	581,206.00	474,411.04	470,103.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	182.00	0.00	-21.00	0.00
342 EMPLOYEE TRAVEL	1,679.65	2,250.00	288.74	1,500.00
3 PURCHASED SERVICES	1,861.65	2,250.00	267.74	1,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	31,514.75	30,187.00	28,572.61	30,187.00
412 WORKBOOKS	553.91	0.00	0.00	0.00
435 COMPUTER SOFTWARE	299.00	0.00	0.00	0.00
440 MINOR EQUIPMENT	4,586.81	0.00	0.00	0.00
450 RESALE ITEMS	4,060.01	3,600.00	3,446.40	3,600.00
470 TEXTBOOKS	0.00	500.00	0.00	500.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 3 - VOCATIONAL CURRICULUM**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
4 NON-CAPITAL OBJECTS				
471 TXTBK ADOPT	13,371.56	0.00	23,010.09	0.00
4 NON-CAPITAL OBJECTS	54,386.04	34,287.00	55,029.10	34,287.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	30,036.11	0.00	0.00	0.00
5 CAPITAL OBJECTS	30,036.11	0.00	0.00	0.00
TOTAL VOCATIONAL CURRICULUM	1,688,995.93	1,675,601.00	1,554,835.42	1,585,710.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 4 - PHYSICAL CURRICULUM

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
168 OVERLOAD	0.00	0.00	7,093.30	0.00
169 TEACHERS	1,259,887.05	1,322,275.00	1,269,517.31	1,292,925.00
193 DEPARTMENT CHAIR	8,275.68	8,500.00	8,411.40	8,500.00
196 TEACHERS-BTW	12,258.00	15,500.00	14,084.21	15,500.00
197 TEACHERS-CLSRM	0.00	11,000.00	10,206.45	11,000.00
1 SALARIES	1,280,420.73	1,357,275.00	1,309,312.67	1,327,925.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	759.99	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	74,952.67	77,886.00	83,008.07	93,648.00
218 CONT TO EMPLOYEE BENEFIT TRUST	113,700.01	50,000.00	36,640.11	45,000.00
220 SOCIAL SECURITY & MEDICARE	94,090.15	100,139.00	95,574.40	107,700.00
230 LIFE INSURANCE	5,658.48	2,876.00	3,614.04	2,991.00
241 HEALTH INSURANCE	229,990.62	198,895.00	183,779.06	135,100.00
243 DENTAL INS NESPA/AD/EX	0.00	21,062.00	16,434.21	21,062.00
247 DENTAL INS NEA	21,680.14	0.00	0.00	0.00
250 DISABILITY INSURANCE	3,258.49	3,142.00	3,021.26	3,268.00
254 WORKERS COMP	3,841.16	3,928.00	3,895.66	4,085.00
294 403b CONTRIBUTION - EMPLOYER	0.00	20,000.00	20,000.00	20,000.00
2 EMPLOYEE BENEFITS	547,931.71	477,928.00	445,966.81	432,854.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	900.00	1,000.00	900.00	1,000.00
342 EMPLOYEE TRAVEL	1,272.37	1,500.00	1,002.30	1,000.00
3 PURCHASED SERVICES	2,172.37	2,500.00	1,902.30	2,000.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	44,070.57	20,034.00	16,794.17	20,034.00
470 TEXTBOOKS	0.00	2,000.00	4,600.80	2,000.00
471 TXTBK ADOPT	13,857.04	0.00	0.00	0.00
4 NON-CAPITAL OBJECTS	57,927.61	22,034.00	21,394.97	22,034.00
TOTAL PHYSICAL CURRICULUM	1,888,452.42	1,859,737.00	1,778,576.75	1,784,813.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 5 - COCURRICULAR ACTIVITIES

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
164 SUPERVISOR	74,880.00	76,500.00	79,372.80	75,000.00
171 SUBSTITUTES	4,074.07	4,000.00	2,264.79	4,000.00
186 EXTRA CURRICULAR PAY	435,956.76	435,250.00	467,942.10	626,590.00
1 SALARIES	514,910.83	515,750.00	549,579.69	705,590.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	787.98	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	21,854.96	26,688.00	23,077.07	27,930.00
220 SOCIAL SECURITY & MEDICARE	29,920.85	35,382.00	29,677.11	48,704.00
230 LIFE INSURANCE	336.42	510.00	248.40	530.00
241 HEALTH INSURANCE	0.00	4,500.00	4,261.56	4,000.00
243 DENTAL INS NESPA/AD/EX	465.36	1,000.00	418.20	1,000.00
244 HEALTH INS NESPA/AD/EX	3,426.48	0.00	0.00	0.00
246 HEALTH INS NEA	2,444.73	0.00	0.00	0.00
247 DENTAL INS NEA	4.78	0.00	0.00	0.00
250 DISABILITY INSURANCE	195.58	270.00	223.32	281.00
254 WORKERS COMP	1,129.20	1,219.00	1,107.54	1,568.00
294 403b CONTRIBUTION - EMPLOYER	0.00	1,000.00	1,000.00	2,000.00
2 EMPLOYEE BENEFITS	60,566.34	70,569.00	60,013.20	86,013.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	14,445.39	11,500.00	11,013.12	11,500.00
315 ATHL OFFICL'S FEES	42,710.00	46,900.00	46,150.00	58,200.00
319 LAUNDRY SERVICES	3,499.55	4,000.00	2,038.00	4,000.00
341 PUPIL TRAVEL	212.18	0.00	0.00	0.00
342 EMPLOYEE TRAVEL	1,723.22	1,000.00	1,507.73	1,000.00
3 PURCHASED SERVICES	62,590.34	63,400.00	60,708.85	74,700.00
4 NON-CAPITAL OBJECTS				
409 ATHLETIC ENTRY FEES	0.00	0.00	0.00	5,000.00
410 SUPPLIES	189,666.07	183,700.00	186,423.05	183,950.00
413 WIAA TOURN EXP	34,385.30	22,000.00	29,255.34	24,000.00
420 APPAREL	747.50	0.00	768.00	0.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
4 NON-CAPITAL OBJECTS				
421 PROTECTIVE APPAREL	9,110.53	10,000.00	5,583.80	10,000.00
4 NON-CAPITAL OBJECTS	233,909.40	215,700.00	222,030.19	222,950.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	3,645.00	0.00	0.00	0.00
5 CAPITAL OBJECTS	3,645.00	0.00	0.00	0.00
9 OTHER OBJECTS				
940 DUES AND FEES	4,500.00	6,000.00	4,650.00	6,000.00
9 OTHER OBJECTS	4,500.00	6,000.00	4,650.00	6,000.00
TOTAL COCURRICULAR ACTIVITIES	880,121.91	871,419.00	896,981.93	1,095,253.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
169 TEACHERS	326,916.00	337,707.00	300,530.20	352,815.00
170 EDUCATIONAL ASSISTANTS	43,289.50	43,900.00	62,427.15	51,000.00
194 SUMMER SCHOOL	0.00	0.00	5,000.00	0.00
195 EXTRA HELP	4,980.00	0.00	4,172.00	4,000.00
1 SALARIES	375,185.50	381,607.00	372,129.35	407,815.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	2,675.75	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	21,377.23	19,989.00	22,254.12	23,357.00
219 OPEB BENEFIT - NEW	993.44	1,300.00	666.56	0.00
220 SOCIAL SECURITY & MEDICARE	27,069.13	25,070.00	25,801.82	30,361.00
230 LIFE INSURANCE	1,664.82	722.00	968.58	751.00
241 HEALTH INSURANCE	24,692.84	78,213.00	67,293.33	60,400.00
243 DENTAL INS NESPA/AD/EX	858.99	4,104.00	4,348.72	4,104.00
244 HEALTH INS NESPA/AD/EX	44,917.14	0.00	0.00	0.00
246 HEALTH INS NEA	37,393.00	0.00	0.00	0.00
247 DENTAL INS NEA	4,777.68	0.00	0.00	0.00
250 DISABILITY INSURANCE	932.54	788.00	815.54	819.00
254 WORKERS COMP	1,096.69	784.00	1,004.85	816.00
294 403b CONTRIBUTION - EMPLOYER	0.00	8,000.00	4,417.00	8,000.00
2 EMPLOYEE BENEFITS	168,449.25	138,970.00	127,570.52	128,608.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	29,022.47	42,690.00	32,990.94	26,000.00
342 EMPLOYEE TRAVEL	4,160.79	1,500.00	3,773.96	1,500.00
3 PURCHASED SERVICES	33,183.26	44,190.00	36,764.90	27,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	13,588.77	20,751.00	7,147.87	4,000.00
4 NON-CAPITAL OBJECTS	13,588.77	20,751.00	7,147.87	4,000.00
5 CAPITAL OBJECTS				
554 NEW COMP EQUIP >\$300	9,580.00	0.00	0.00	0.00
5 CAPITAL OBJECTS	9,580.00	0.00	0.00	0.00
TOTAL GIFTED/TALENTED/HOMEBOUND	599,986.78	585,518.00	543,612.64	567,923.00

**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				
1 SALARIES				
162 DIRECTOR	27,667.88	26,000.00	26,625.00	27,040.00
165 SECR/CLERICAL	59,057.93	67,600.00	63,620.72	68,500.00
169 TEACHERS	906,327.10	898,682.00	911,024.58	938,400.00
174 HEALTH EDUCATIONAL ASSISTANTS	41,960.10	45,000.00	44,102.03	46,800.00
192 OVERTIME	1,386.10	2,000.00	7,282.04	5,000.00
193 DEPARTMENT CHAIR	3,752.16	3,800.00	3,813.70	3,800.00
1 SALARIES	1,040,151.27	1,043,082.00	1,056,468.07	1,089,540.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	6,349.26	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	60,034.41	60,496.00	62,300.67	68,339.00
218 CONT TO EMPLOYEE BENEFIT TRUST	131,940.66	110,000.00	58,291.08	75,000.00
219 OPEB BENEFIT - NEW	1,152.10	1,300.00	18.75	0.00
220 SOCIAL SECURITY & MEDICARE	75,640.45	77,465.00	70,412.14	77,906.00
230 LIFE INSURANCE	4,679.64	2,860.00	2,720.73	2,974.00
241 HEALTH INSURANCE	149,158.65	181,948.00	175,655.07	134,400.00
243 DENTAL INS NESPA/AD/EX	3,467.65	17,127.00	15,757.93	17,127.00
244 HEALTH INS NESPA/AD/EX	64,082.30	0.00	0.00	0.00
246 HEALTH INS NEA	11,357.64	0.00	0.00	0.00
247 DENTAL INS NEA	15,457.44	0.00	0.00	0.00
250 DISABILITY INSURANCE	2,567.41	2,559.00	2,304.71	2,661.00
254 WORKERS COMP	3,015.65	2,961.00	2,922.35	3,080.00
294 403b CONTRIBUTION - EMPLOYER	0.00	22,000.00	17,550.00	22,000.00
2 EMPLOYEE BENEFITS	528,903.26	478,716.00	407,933.43	403,487.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	256,545.60	219,450.00	193,047.42	209,450.00
342 EMPLOYEE TRAVEL	2,052.31	2,250.00	1,368.38	1,750.00
385 PAYMENT TO COUNTY	70,058.95	94,150.00	70,666.17	94,150.00
386 PAYMENT TO CESA	170.00	0.00	0.00	0.00
3 PURCHASED SERVICES	328,826.86	315,850.00	265,081.97	305,350.00

**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				
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	12,080.44	14,500.00	10,435.19	14,500.00
440 MINOR EQUIPMENT	0.00	500.00	0.00	1,000.00
4 NON-CAPITAL OBJECTS	12,080.44	15,000.00	10,435.19	15,500.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	0.00	700.00	124.88	700.00
5 CAPITAL OBJECTS	0.00	700.00	124.88	700.00
TOTAL PUPIL SERVICES	1,909,961.83	1,853,348.00	1,740,043.54	1,814,577.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
165 SECR/CLERICAL	326,533.25	337,000.00	348,336.63	435,700.00
169 TEACHERS	623,447.00	650,450.00	600,358.19	589,325.00
170 EDUCATIONAL ASSISTANTS	41,848.80	45,460.00	43,820.26	47,380.00
171 SUBSTITUTES	18,918.00	27,208.00	19,769.00	33,790.00
172 CURRICULUM WRTG	0.00	2,000.00	1,000.00	1,000.00
175 INSERVICE PRESENTER	0.00	0.00	5,225.00	0.00
192 OVERTIME	4,929.98	11,000.00	5,619.53	11,000.00
193 DEPARTMENT CHAIR	4,088.40	5,000.00	4,155.45	5,000.00
195 EXTRA HELP	68,413.75	72,000.00	75,627.75	5,000.00
1 SALARIES	1,088,179.18	1,150,118.00	1,103,911.81	1,128,195.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	20,961.36	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	59,901.71	67,940.00	70,693.33	64,864.00
218 CONT TO EMPLOYEE BENEFIT TRUST	42,561.50	105,000.00	40,069.00	60,000.00
220 SOCIAL SECURITY & MEDICARE	79,019.53	77,999.00	79,608.57	85,006.00
230 LIFE INSURANCE	4,559.93	3,736.00	2,269.23	3,885.00
241 HEALTH INSURANCE	28,441.74	211,348.00	171,836.26	177,367.00
243 DENTAL INS NESPA/AD/EX	9,821.26	17,621.00	14,440.43	17,621.00
244 HEALTH INS NESPA/AD/EX	180,869.38	0.00	0.00	0.00
246 HEALTH INS NEA	36,371.56	0.00	0.00	0.00
247 DENTAL INS NEA	7,722.17	0.00	0.00	0.00
250 DISABILITY INSURANCE	2,075.47	2,588.00	1,935.93	2,692.00
254 WORKERS COMP	3,252.47	3,626.00	2,878.99	3,677.00
290 PROFESSIONAL GROWTH	214,393.15	286,540.00	165,933.68	166,803.00
291 PROFESSIONAL DUES	9,481.60	12,000.00	13,285.00	12,000.00
294 403b CONTRIBUTION - EMPLOYER	0.00	20,000.00	16,500.00	20,000.00
2 EMPLOYEE BENEFITS	699,432.83	808,398.00	579,450.42	613,915.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	11,200.23	21,800.00	17,208.90	41,734.00
341 PUPIL TRAVEL	1,546.04	1,000.00	6,296.20	5,000.00
342 EMPLOYEE TRAVEL	4,057.17	13,150.00	6,660.06	4,400.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
382 PAYMENT TO WIS SD	4,412.50	4,500.00	0.00	0.00
386 PAYMENT TO CESA	7,019.00	5,500.00	4,864.00	5,500.00
387 PAYMENT TO STATE	22,123.96	25,000.00	20,799.03	25,000.00
3 PURCHASED SERVICES	50,358.90	70,950.00	55,828.19	81,634.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	30,742.28	42,663.00	35,868.20	54,840.00
411 TONER / INK CART	16,935.55	7,000.00	12,254.75	5,000.00
430 INSTRUCTIONAL MEDIA	20,885.55	13,000.00	0.00	0.00
431 AUDIO VISUAL	5,745.02	8,400.00	2,944.68	8,350.00
432 LIBRARY BOOKS	96,483.11	61,780.00	73,832.61	62,355.00
433 NEWSPAPERS	399.52	465.00	54.00	300.00
434 PERIODICALS	8,563.78	9,230.00	6,048.53	8,015.00
435 COMPUTER SOFTWARE	22,367.76	10,000.00	36,161.50	15,000.00
439 REFERENCE MATERIALS	62,349.22	60,200.00	57,323.73	81,865.00
440 MINOR EQUIPMENT	219.05	3,000.00	3,089.99	3,000.00
4 NON-CAPITAL OBJECTS	264,690.84	215,738.00	227,577.99	238,725.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	879.95	0.00	0.00	0.00
554 NEW COMP EQUIP >\$300	0.00	125,000.00	115,118.00	25,000.00
564 REPL COMP EQUIP	2,382.73	10,500.00	0.00	15,000.00
5 CAPITAL OBJECTS	3,262.68	135,500.00	115,118.00	40,000.00
TOTAL INSTRUCTIONAL STAFF	2,105,924.43	2,380,704.00	2,081,886.41	2,102,469.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 9 - DISTRICT ADMINISTRATION**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
160 BOARD OF EDUCATION	28,800.00	30,000.00	28,750.00	30,000.00
161 DISTRICT ADMINISTRATOR	159,737.00	162,000.00	166,292.00	171,400.00
162 DIRECTOR	83,323.09	180,000.00	185,575.49	192,000.00
163 ASST DISTRICT ADMINISTRATOR	381,863.00	258,000.00	261,019.20	268,320.00
165 SECR/CLERICAL	150,179.41	155,900.00	154,715.00	162,136.00
192 OVERTIME	6,515.67	4,000.00	7,437.97	6,500.00
1 SALARIES	810,418.17	789,900.00	803,789.66	830,356.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	45,584.36	47,370.00	48,619.34	45,939.00
218 CONT TO EMPLOYEE BENEFIT TRUST	30,401.07	53,000.00	15,674.91	20,000.00
219 OPEB BENEFIT - NEW	1,600.08	1,900.00	1,583.40	0.00
220 SOCIAL SECURITY & MEDICARE	54,302.37	60,065.00	52,449.81	55,084.00
230 LIFE INSURANCE	3,270.12	3,263.00	2,377.18	3,094.00
241 HEALTH INSURANCE	0.00	67,000.00	59,985.87	51,000.00
243 DENTAL INS NESPA/AD/EX	7,646.64	7,300.00	6,503.55	6,400.00
244 HEALTH INS NESPA/AD/EX	75,936.81	0.00	0.00	0.00
250 DISABILITY INSURANCE	1,966.58	2,867.00	2,085.60	2,781.00
254 WORKERS COMP	2,318.32	2,324.00	2,336.70	2,417.00
294 403b CONTRIBUTION - EMPLOYER	0.00	8,000.00	8,000.00	8,000.00
2 EMPLOYEE BENEFITS	223,026.35	253,089.00	199,616.36	194,715.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	246,737.04	132,500.00	161,647.79	150,000.00
312 INSERVICE	0.00	2,500.00	374.44	2,500.00
342 EMPLOYEE TRAVEL	10,231.54	21,400.00	12,195.09	18,500.00
360 DATA PROCESSING	1,182.19	1,500.00	1,181.44	1,500.00
386 PAYMENT TO CESA	11,923.00	47,923.00	47,663.00	47,923.00
387 PAYMENT TO STATE	1,162.00	1,750.00	1,792.00	1,750.00
3 PURCHASED SERVICES	271,235.77	207,573.00	224,853.76	222,173.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	15,427.96	16,000.00	12,638.80	21,000.00
419 OTHER SUPPLIES	980.68	1,000.00	2,025.87	1,000.00
440 MINOR EQUIPMENT	0.00	2,000.00	1,263.72	2,000.00
4 NON-CAPITAL OBJECTS	16,408.64	19,000.00	15,928.39	24,000.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 9 - DISTRICT ADMINISTRATION**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
9 OTHER OBJECTS				
940 DUES AND FEES	18,682.97	18,000.00	14,304.97	16,000.00
943 DUES AND FEES	0.00	800.00	0.00	800.00
9 OTHER OBJECTS	18,682.97	18,800.00	14,304.97	16,800.00
TOTAL DISTRICT ADMIN	1,339,771.90	1,288,362.00	1,258,493.14	1,288,044.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 10 - SCHOOL ADMINISTRATION

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
165 SECR/CLERICAL	667,269.68	702,000.00	709,827.35	760,100.00
166 SCHOOL ADMINISTRATORS	1,406,079.14	1,385,000.00	1,363,088.53	1,490,400.00
192 OVERTIME	23,584.48	28,400.00	20,300.69	25,400.00
195 EXTRA HELP	5,839.01	15,000.00	16,715.00	15,000.00
1 SALARIES	2,102,772.31	2,130,400.00	2,109,931.57	2,290,900.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	39,778.60	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	116,980.42	130,679.00	132,108.23	140,593.00
218 CONT TO EMPLOYEE BENEFIT TRUST	97,283.43	53,000.00	71,516.79	80,000.00
219 OPEB BENEFIT - NEW	8,300.40	9,600.00	8,167.00	15,500.00
220 SOCIAL SECURITY & MEDICARE	155,152.41	164,340.00	154,944.92	169,740.00
230 LIFE INSURANCE	11,497.80	12,586.00	7,073.49	13,329.00
241 HEALTH INSURANCE	0.00	430,000.00	414,150.25	352,600.00
243 DENTAL INS NESPA/AD/EX	32,363.45	26,000.00	27,194.04	27,000.00
244 HEALTH INS NESPA/AD/EX	548,551.79	0.00	0.00	0.00
246 HEALTH INS NEA	24,954.72	0.00	0.00	0.00
250 DISABILITY INSURANCE	5,123.00	7,865.00	5,511.84	8,370.00
254 WORKERS COMP	6,271.33	6,378.00	6,302.72	6,904.00
294 403b CONTRIBUTION - EMPLOYER	0.00	37,000.00	37,800.00	37,000.00
2 EMPLOYEE BENEFITS	1,046,257.35	877,448.00	864,769.28	851,036.00
3 PURCHASED SERVICES				
342 EMPLOYEE TRAVEL	4,661.83	14,000.00	16,465.96	16,000.00
3 PURCHASED SERVICES	4,661.83	14,000.00	16,465.96	16,000.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	15,744.42	16,350.00	15,200.94	16,350.00
419 OTHER SUPPLIES	10,930.71	10,000.00	9,675.00	10,000.00
435 COMPUTER SOFTWARE	26,370.91	0.00	0.00	0.00
440 MINOR EQUIPMENT	977.01	0.00	705.99	0.00
4 NON-CAPITAL OBJECTS	54,023.05	26,350.00	25,581.93	26,350.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 10 - SCHOOL ADMINISTRATION

	<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	15,782.06	0.00	0.00	0.00
5 CAPITAL OBJECTS	15,782.06	0.00	0.00	0.00
TOTAL SCHOOL ADMINISTRATION	3,223,496.60	3,048,198.00	3,016,748.74	3,184,286.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 11 - BUSINESS ADMINISTRATION

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
162 DIRECTOR	160,320.00	163,700.00	168,880.00	171,800.00
163 ASST DISTRICT ADMINISTRATOR	0.00	0.00	0.00	100,000.00
164 SUPERVISOR	14,559.39	53,750.00	49,439.21	50,000.00
165 SECR/CLERICAL	216,249.17	230,000.00	235,287.77	257,200.00
192 OVERTIME	8,709.52	8,000.00	31,885.19	18,000.00
195 EXTRA HELP	13,783.00	5,000.00	4,238.00	5,000.00
1 SALARIES	413,621.08	460,450.00	489,730.17	602,000.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	6,285.97	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	24,346.90	28,240.00	29,920.05	39,347.00
218 CONT TO EMPLOYEE BENEFIT TRUST	6,080.21	48,000.00	14,695.23	20,000.00
219 OPEB BENEFIT - NEW	1,300.08	1,600.00	1,333.40	0.00
220 SOCIAL SECURITY & MEDICARE	32,330.99	35,833.00	36,783.12	45,322.00
230 LIFE INSURANCE	2,161.22	3,279.00	1,421.64	3,710.00
241 HEALTH INSURANCE	0.00	101,000.00	94,208.83	103,000.00
243 DENTAL INS NESPA/AD/EX	7,379.98	8,300.00	6,685.64	9,200.00
244 HEALTH INS NESPA/AD/EX	107,873.54	0.00	0.00	0.00
250 DISABILITY INSURANCE	1,027.54	1,733.00	1,220.38	2,002.00
254 WORKERS COMP	1,288.19	1,405.00	1,352.05	1,462.00
294 403b CONTRIBUTION - EMPLOYER	0.00	8,000.00	7,500.00	8,000.00
2 EMPLOYEE BENEFITS	190,074.62	237,390.00	195,120.34	232,043.00
3 PURCHASED SERVICES				
313 NON-DISTRIBUTED	3,397.78	15,000.00	10,325.21	12,500.00
342 EMPLOYEE TRAVEL	6,665.89	7,500.00	3,178.91	3,500.00
360 DATA PROCESSING	11,955.00	24,610.00	22,346.55	23,500.00
3 PURCHASED SERVICES	22,018.67	47,110.00	35,850.67	39,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	3,070.30	12,000.00	15,910.69	12,000.00
440 MINOR EQUIPMENT	2,548.23	9,000.00	6,924.67	9,000.00
480 NON-INSTR SOFTWARE	118.08	5,000.00	0.00	2,000.00
4 NON-CAPITAL OBJECTS	5,736.61	26,000.00	22,835.36	23,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 11 - BUSINESS ADMINISTRATION

	<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	5,033.65	10,000.00	3,656.48	10,000.00
5 CAPITAL OBJECTS	5,033.65	10,000.00	3,656.48	10,000.00
TOTAL BUSINESS ADMINISTRATION	636,484.63	780,950.00	747,193.02	906,543.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
164 SUPERVISOR	65,482.54	51,000.00	53,040.00	54,900.00
176 CUSTODIAL	1,064,068.66	1,090,000.00	1,006,296.52	1,035,000.00
179 STUDENT HELP	68,743.00	75,000.00	79,223.50	75,000.00
192 OVERTIME	54,006.19	60,000.00	49,502.23	50,000.00
1 SALARIES	1,252,300.39	1,276,000.00	1,188,062.25	1,214,900.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	69,009.48	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	61,081.71	77,679.00	69,373.77	88,600.00
218 CONT TO EMPLOYEE BENEFIT TRUST	0.00	0.00	50,943.47	50,000.00
219 OPEB BENEFIT - NEW	0.00	0.00	0.00	132,800.00
220 SOCIAL SECURITY & MEDICARE	89,750.47	99,301.00	81,767.31	88,580.00
230 LIFE INSURANCE	108.87	4,796.00	9,038.96	9,200.00
241 HEALTH INSURANCE	0.00	385,000.00	352,359.70	300,000.00
243 DENTAL INS NESPA/AD/EX	29,170.48	23,000.00	21,597.95	23,000.00
244 HEALTH INS NESPA/AD/EX	452,214.88	0.00	0.00	0.00
250 DISABILITY INSURANCE	2,294.70	4,706.00	2,459.00	4,894.00
254 WORKERS COMP	77,994.42	81,000.00	103,566.36	96,240.00
294 403b CONTRIBUTION - EMPLOYER	0.00	28,000.00	27,250.00	28,000.00
2 EMPLOYEE BENEFITS	781,625.01	703,482.00	718,356.52	821,314.00
3 PURCHASED SERVICES				
320 PROPERTY SRVCS	381,803.13	332,000.00	498,112.47	385,500.00
331 GAS FOR HEAT	364,813.84	455,000.00	437,646.03	415,000.00
336 ELECTRIC (NON-HEAT)	822,273.87	825,000.00	843,074.61	825,000.00
337 WATER / SEWER	246,699.81	230,000.00	242,057.48	250,000.00
342 EMPLOYEE TRAVEL	600.43	2,500.00	1,021.75	2,000.00
348 FUEL FOR VEHICLES	13,418.11	14,000.00	12,212.60	13,000.00
3 PURCHASED SERVICES	1,829,609.19	1,858,500.00	2,034,124.94	1,890,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	184,696.28	185,250.00	182,874.50	185,250.00
420 APPAREL	0.00	3,000.00	3,000.00	3,000.00
440 MINOR EQUIPMENT	1,566.99	0.00	0.00	0.00
4 NON-CAPITAL OBJECTS	186,263.27	188,250.00	185,874.50	188,250.00

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

	<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				
561 REPL EQUIP	10,011.00	26,500.00	53,135.82	30,500.00
563 REPL MAJOR EQUIP	6,000.00	0.00	53,995.00	0.00
5 CAPITAL OBJECTS	16,011.00	26,500.00	107,130.82	30,500.00
TOTAL OPERATIONS	4,065,808.86	4,052,732.00	4,233,549.03	4,145,464.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
162 DIRECTOR	64,371.17	81,400.00	83,100.00	84,900.00
178 MAINTENANCE	388,318.40	410,000.00	403,679.25	403,000.00
192 OVERTIME	13,375.11	25,000.00	22,186.00	23,000.00
1 SALARIES	466,064.68	516,400.00	508,965.25	510,900.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	24,905.01	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	24,458.62	33,225.00	31,970.32	34,433.00
218 CONT TO EMPLOYEE BENEFIT TRUST	0.00	0.00	11,756.18	12,000.00
219 OPEB BENEFIT - NEW	805.06	1,300.00	1,163.20	48,000.00
220 SOCIAL SECURITY & MEDICARE	35,236.07	42,718.00	37,356.47	39,850.00
230 LIFE INSURANCE	3,636.18	3,909.00	1,609.47	4,064.00
241 HEALTH INSURANCE	0.00	116,500.00	101,700.36	96,000.00
243 DENTAL INS NESPA/AD/EX	8,779.77	7,500.00	8,093.27	7,500.00
244 HEALTH INS NESPA/AD/EX	141,871.98	0.00	0.00	0.00
250 DISABILITY INSURANCE	957.26	2,066.00	1,187.58	2,149.00
254 WORKERS COMP	16,223.16	17,489.00	27,241.67	22,339.00
294 403b CONTRIBUTION - EMPLOYER	0.00	9,000.00	9,003.00	9,000.00
2 EMPLOYEE BENEFITS	256,873.11	233,707.00	231,081.52	275,335.00
3 PURCHASED SERVICES				
320 PROPERTY SRVCS	353,321.63	242,000.00	247,832.98	249,000.00
322 DATA CABLING	1,065.14	6,000.00	454.36	4,000.00
326 COMPUTER REPAIRS	12,297.84	10,000.00	4,296.80	7,000.00
327 REPAIRS/OPERATIONS	44,253.43	43,500.00	68,928.53	35,500.00
328 EQUIP REPAIR	78,752.82	85,350.00	66,404.97	72,500.00
329 COPIER MAINTENANCE	143,791.80	140,000.00	198,008.27	190,000.00
342 EMPLOYEE TRAVEL	724.14	1,000.00	900.00	1,000.00
348 FUEL FOR VEHICLES	7,619.89	8,000.00	6,493.46	6,500.00
381 PAYMENT TO MUNICIPALITY	7,650.33	48,000.00	39,715.55	8,000.00
3 PURCHASED SERVICES	649,477.02	583,850.00	633,034.92	573,500.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	115,008.41	121,500.00	131,006.28	124,500.00
419 OTHER SUPPLIES	8,008.11	5,500.00	6,811.66	5,500.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
4 NON-CAPITAL OBJECTS				
440 MINOR EQUIPMENT	511.30	0.00	0.00	0.00
4 NON-CAPITAL OBJECTS	123,527.82	127,000.00	137,817.94	130,000.00
5 CAPITAL OBJECTS				
561 REPL EQUIP	0.00	30,000.00	30,000.00	30,000.00
563 REPL MAJOR EQUIP	0.00	20,000.00	0.00	0.00
571 EQUIP RENTAL	296.60	2,500.00	439.00	2,500.00
5 CAPITAL OBJECTS	296.60	52,500.00	30,439.00	32,500.00
TOTAL MAINTENANCE	1,496,239.23	1,513,457.00	1,541,338.63	1,522,235.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 14 - PUPIL TRANSPORTATION

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
165 SECR/CLERICAL	17,500.05	18,200.00	18,667.89	19,100.00
192 OVERTIME	2,576.97	1,000.00	1,253.98	1,500.00
1 SALARIES	20,077.02	19,200.00	19,921.87	20,600.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	1,244.74	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	1,033.29	1,125.00	1,249.81	1,325.00
220 SOCIAL SECURITY & MEDICARE	1,502.51	1,446.00	1,447.77	1,524.00
230 LIFE INSURANCE	153.18	132.00	62.10	137.00
241 HEALTH INSURANCE	0.00	7,200.00	6,779.00	6,000.00
243 DENTAL INS NESPA/AD/EX	598.32	550.00	506.56	550.00
244 HEALTH INS NESPA/AD/EX	8,863.44	0.00	0.00	0.00
250 DISABILITY INSURANCE	35.69	70.00	42.30	73.00
254 WORKERS COMP	60.20	57.00	59.76	59.00
294 403b CONTRIBUTION - EMPLOYER	0.00	1,000.00	500.00	1,000.00
2 EMPLOYEE BENEFITS	13,491.37	11,580.00	10,647.30	10,668.00
3 PURCHASED SERVICES				
341 PUPIL TRAVEL	996,540.18	1,042,300.00	1,010,854.19	1,055,850.00
342 EMPLOYEE TRAVEL	13.32	200.00	116.55	200.00
3 PURCHASED SERVICES	996,553.50	1,042,500.00	1,010,970.74	1,056,050.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	393.46	1,000.00	0.00	1,000.00
4 NON-CAPITAL OBJECTS	393.46	1,000.00	0.00	1,000.00
TOTAL PUPIL TRANSPORTATION	1,030,515.35	1,074,280.00	1,041,539.91	1,088,318.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
167 COMMUNICATIONS MANAGER	0.00	0.00	0.00	58,000.00
171 SUBSTITUTES	0.00	0.00	400.00	0.00
1 SALARIES	0.00	0.00	400.00	58,000.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	0.00	0.00	5.90	3,857.00
220 SOCIAL SECURITY & MEDICARE	0.00	0.00	183.72	4,437.00
241 HEALTH INSURANCE	0.00	0.00	0.00	6,000.00
243 DENTAL INS NESPA/AD/EX	0.00	0.00	0.00	770.00
250 DISABILITY INSURANCE	0.00	0.00	0.00	125.00
254 WORKERS COMP	0.00	0.00	1.36	174.00
290 PROFESSIONAL GROWTH	470.00	0.00	1,177.00	0.00
2 EMPLOYEE BENEFITS	470.00	0.00	1,367.98	15,363.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	57,090.15	54,000.00	84,923.88	57,750.00
312 INSERVICE	17,091.74	15,500.00	16,101.50	15,500.00
342 EMPLOYEE TRAVEL	9,452.85	11,200.00	11,788.52	12,500.00
351 POSTAGE	66,233.24	70,000.00	49,484.51	55,000.00
352 LEGAL NOTICES - JOB POSTINGS	3,373.92	5,000.00	1,344.78	2,500.00
355 TELEPHONES	33,851.72	35,000.00	45,025.71	40,000.00
356 INTERNET ACCESS	26,946.07	81,000.00	40,135.87	38,000.00
357 CELL PHONES	27,312.16	29,000.00	20,826.22	23,000.00
360 DATA PROCESSING	138,389.62	185,286.00	205,163.19	265,932.00
386 PAYMENT TO CESA	700.00	0.00	0.00	0.00
3 PURCHASED SERVICES	380,441.47	485,986.00	474,794.18	510,182.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	15,532.79	24,000.00	22,604.45	22,500.00
431 AUDIO VISUAL	20.00	0.00	0.00	0.00
440 MINOR EQUIPMENT	19,529.00	20,500.00	25,924.76	21,000.00
480 NON-INSTR SOFTWARE	22,582.77	45,000.00	41,895.34	42,000.00
4 NON-CAPITAL OBJECTS	57,664.56	89,500.00	90,424.55	85,500.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 15 - CENTRAL 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				
553 MAJOR EQUIP >\$5000	0.00	0.00	17,791.05	0.00
554 NEW COMP EQUIP >\$300	117,331.26	22,975.00	82,266.32	283,664.00
561 REPL EQUIP	12,292.92	0.00	0.00	85,000.00
564 REPL COMP EQUIP	386,486.60	1,686,878.00	1,533,027.10	1,500.00
571 EQUIP RENTAL	0.00	15,000.00	121.50	7,500.00
5 CAPITAL OBJECTS	516,110.78	1,724,853.00	1,633,205.97	377,664.00
TOTAL CENTRAL SERVICES	954,686.81	2,300,339.00	2,200,192.68	1,046,709.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 16 - INSURANCE**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	23,252.93	35,000.00	33,464.45	65,000.00
3 PURCHASED SERVICES	23,252.93	35,000.00	33,464.45	65,000.00
7 INSURANCE AND JUDGMENTS				
711 GENERAL LIABILITY INS	33,857.00	42,700.00	34,093.00	38,000.00
712 PROPERTY INS	83,430.00	113,000.00	113,013.00	115,000.00
713 WORKERS COMPENSATION	0.00	7,000.00	0.00	7,000.00
715 STAFF VANDALISM	650.00	8,000.00	715.97	8,000.00
716 ERRORS & OMISSIONS	7,775.00	8,200.00	7,909.00	8,200.00
719 BOILER INS	5,325.00	6,600.00	6,065.00	6,200.00
720 JUDGEMENTS	60,000.00	2,000.00	42,388.58	2,000.00
730 UNEMPLOYMENT COMPENSATION	35,388.65	45,000.00	112,197.07	75,000.00
7 INSURANCE AND JUDGMENTS	226,425.65	232,500.00	316,381.62	259,400.00
TOTAL INSURANCE	249,678.58	267,500.00	349,846.07	324,400.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
6 DEBT RETIREMENT				
678 CAPITAL LEASE	282,701.90	535,979.00	535,978.73	721,108.00
688 CAPITAL LEASES	14,836.32	24,062.00	23,461.97	33,097.00
690 OTHER DEBT REFINANCING	907.50	1,500.00	726.00	750.00
6 DEBT RETIREMENT	298,445.72	561,541.00	560,166.70	754,955.00
TOTAL DEBT RETIREMENT	298,445.72	561,541.00	560,166.70	754,955.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
3 PURCHASED SERVICES				
370 PAYMENT TO NON-GOV AGENCY	24,908.26	26,000.00	16,469.84	26,000.00
382 PAYMENT TO WIS SD	1,510,040.12	1,366,000.00	1,630,168.14	1,681,000.00
386 PAYMENT TO CESA	60,180.00	57,000.00	61,380.00	57,000.00
387 PAYMENT TO STATE	10,340.52	6,000.00	39,526.88	30,000.00
389 PAYMENT TO WTCS	34,492.65	40,500.00	34,880.59	39,500.00
3 PURCHASED SERVICES	1,639,961.55	1,495,500.00	1,782,425.45	1,833,500.00
9 OTHER OBJECTS				
981 MEDICAID SRVCS	21,160.50	20,000.00	19,420.50	20,000.00
9 OTHER OBJECTS	21,160.50	20,000.00	19,420.50	20,000.00
TOTAL NON-PROGRAM TRANSACTIONS (OE)	1,661,122.05	1,515,500.00	1,801,845.95	1,853,500.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
1 SALARIES				
199 RETIREES	922,287.94	892,400.00	976,300.44	934,100.00
1 SALARIES	922,287.94	892,400.00	976,300.44	934,100.00
2 EMPLOYEE BENEFITS				
218 CONT TO EMPLOYEE BENEFIT TRUST	0.00	1,650,000.00	2,623,991.86	1,650,000.00
220 SOCIAL SECURITY & MEDICARE	63,153.44	56,500.00	46,206.85	57,000.00
240 ADDITIONAL CONTRIBUTION - OPEB	705,724.00	0.00	0.00	0.00
241 HEALTH INSURANCE	0.00	50,000.00	0.00	0.00
243 DENTAL INS NESPA/AD/EX	0.00	0.00	53,884.51	0.00
246 HEALTH INS NEA	112,921.90	0.00	0.00	0.00
298 ER 401A	1,205,801.64	1,226,700.00	1,215,319.45	992,150.00
2 EMPLOYEE BENEFITS	2,087,600.98	2,983,200.00	3,939,402.67	2,699,150.00
3 PURCHASED SERVICES				
386 PAYMENT TO CESA	4,266.72	5,000.00	4,262.00	5,000.00
3 PURCHASED SERVICES	4,266.72	5,000.00	4,262.00	5,000.00
TOTAL OTHER SUPPORT SERVICES (OE)	3,014,155.64	3,880,600.00	4,919,965.11	3,638,250.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 20 - TRANSFER TO OTHER FUNDS

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
8 TRANSFERS				
827 TRANSFER-OUT TO FUND 27	7,369,974.19	7,183,406.00	6,966,004.22	7,131,169.00
839 DEBT SERVICE	0.00	1,329,000.00	1,329,000.00	0.00
850 FOOD SERVICE	104,521.27	0.00	0.00	0.00
TOTAL TRANSFERS	7,474,495.46	8,512,406.00	8,295,004.22	7,131,169.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
9 OTHER OBJECTS				
972 NON-AIDABLE REFUND	11,757.30	20,000.00	25,036.42	20,000.00
9 OTHER OBJECTS	11,757.30	20,000.00	25,036.42	20,000.00
TOTAL REFUND OF PRIOR YEAR TAXES	11,757.30	20,000.00	25,036.42	20,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 23 - SPECIAL REVENUE TRUST FUND

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
21 SPECIAL REVENUE TRUST FUND				
1 SALARIES				
171 SUBSTITUTES	254.07	0.00	0.00	0.00
1 SALARIES	254.07	0.00	0.00	0.00
2 EMPLOYEE BENEFITS				
212 RETIREMENT - EMPLOYER	32.95	0.00	0.00	0.00
220 SOCIAL SECURITY & MEDICARE	51.82	0.00	0.00	0.00
254 WORKERS COMP	2.31	0.00	0.00	0.00
290 PROFESSIONAL GROWTH	11,240.00	0.00	1,832.00	0.00
2 EMPLOYEE BENEFITS	11,327.08	0.00	1,832.00	0.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	847.00	0.00	4,159.20	0.00
3 PURCHASED SERVICES	847.00	0.00	4,159.20	0.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	39,312.51	30,000.00	108,378.87	100,000.00
435 COMPUTER SOFTWARE	96.15	0.00	0.00	0.00
440 MINOR EQUIPMENT	805.80	0.00	0.00	0.00
4 NON-CAPITAL OBJECTS	40,214.46	30,000.00	108,378.87	100,000.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	8,613.06	0.00	8,211.36	0.00
5 CAPITAL OBJECTS	8,613.06	0.00	8,211.36	0.00
9 OTHER EXPENDITURES				
939 TRANSFERS TO OTHER INSTITUTIONS	0.00	0.00	45,003.84	0.00
9 OTHER EXPENDITURES	0.00	0.00	45,003.84	0.00
TOTAL SPECIAL REVENUE TRUST FUND	61,255.67	30,000.00	167,585.27	100,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 24 - SPECIAL PROGRAMS FUND

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
27 SPECIAL PROGRAMS FUND				
1 SALARIES				
162 DIRECTOR	85,124.03	83,000.00	80,299.03	86,320.00
165 SECR/CLERICAL	90,702.96	89,000.00	67,745.76	103,645.00
169 TEACHERS	4,173,843.07	4,366,943.00	4,144,375.77	4,635,050.00
170 EDUCATIONAL ASSISTANTS	1,301,882.39	1,375,000.00	1,357,494.65	1,193,830.00
171 SUBSTITUTES	132,900.30	135,000.00	129,520.13	160,000.00
172 CURRICULUM WRTG	43,867.77	50,000.00	34,018.75	50,000.00
192 OVERTIME	20,226.97	30,000.00	19,241.17	25,000.00
193 DEPARTMENT CHAIR	5,890.47	5,900.00	6,283.44	5,900.00
194 SUMMER SCHOOL	12,451.43	15,000.00	684.00	4,500.00
195 EXTRA HELP	6,473.58	5,000.00	1,496.00	5,000.00
198 SPECIAL OLYMPICS	4,706.28	3,500.00	6,138.02	5,000.00
199 RETIREES	65,549.31	65,000.00	82,925.82	73,400.00
1 SALARIES	5,943,618.56	6,223,343.00	5,930,222.54	6,347,645.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	88,647.11	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	324,537.70	373,844.00	364,300.65	411,943.00
218 CONT TO EMPLOYEE BENEFIT TRUST	420,750.84	315,000.00	255,109.19	250,000.00
219 OPEB BENEFIT - NEW	8,560.81	10,400.00	5,063.77	6,900.00
220 SOCIAL SECURITY & MEDICARE	424,796.79	465,760.00	433,716.76	496,395.00
230 LIFE INSURANCE	11,618.17	21,282.00	13,815.73	18,133.00
241 HEALTH INSURANCE	963,451.57	1,580,297.00	1,558,489.73	1,193,500.00
243 DENTAL INS NESPA/AD/EX	44,051.61	126,413.00	111,797.82	110,045.00
244 HEALTH INS NESPA/AD/EX	1,074,492.93	0.00	0.00	0.00
247 DENTAL INS NEA	3,306.60	0.00	0.00	0.00
248 EMPLOYER HSA CONTRIBUTION	9,525.00	100,000.00	112,689.87	195,000.00
250 DISABILITY INSURANCE	12,417.54	14,822.00	11,857.48	13,661.00
254 WORKERS COMP	10,967.52	17,589.00	24,971.85	17,142.00
290 PROFESSIONAL GROWTH	21,595.00	23,136.00	6,010.00	12,000.00
292 ANNUITIES PAYMENTS	0.00	0.00	62,452.60	0.00
294 403b CONTRIBUTION - EMPLOYER	0.00	138,000.00	136,891.00	130,000.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 24 - SPECIAL PROGRAMS FUND**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
27 SPECIAL PROGRAMS FUND				
2 EMPLOYEE BENEFITS				
298 ER 401A	202,334.92	220,000.00	232,351.27	191,400.00
2 EMPLOYEE BENEFITS	3,621,054.11	3,406,543.00	3,329,517.72	3,046,119.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	781,656.23	726,200.00	694,471.92	712,597.00
320 PROPERTY SRVCS	0.00	250.00	0.00	10,000.00
328 EQUIP REPAIR	195.00	0.00	195.00	0.00
341 PUPIL TRAVEL	677,637.82	675,000.00	689,151.88	700,000.00
342 EMPLOYEE TRAVEL	32,396.50	56,800.00	22,495.65	41,500.00
351 POSTAGE	202.50	0.00	0.00	0.00
381 PAYMENT TO MUNICIPALITY	19,760.21	27,000.00	19,346.89	27,000.00
382 PAYMENT TO WIS SD	89,861.36	135,000.00	66,718.00	135,000.00
386 PAYMENT TO CESA	250,428.33	225,000.00	239,590.80	225,000.00
387 PAYMENT TO STATE	1,567.50	19,000.00	74,770.00	60,000.00
3 PURCHASED SERVICES	1,853,705.45	1,864,250.00	1,806,740.14	1,911,097.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	104,629.98	122,663.00	71,772.81	91,703.00
412 WORKBOOKS	0.00	100.00	519.20	100.00
420 APPAREL	0.00	50.00	34.35	50.00
435 COMPUTER SOFTWARE	0.00	2,100.00	0.00	0.00
440 MINOR EQUIPMENT	7,916.85	40,000.00	42,903.15	23,000.00
470 TEXTBOOKS	0.00	3,350.00	3,571.96	3,350.00
4 NON-CAPITAL OBJECTS	112,546.83	168,263.00	118,801.47	118,203.00
5 CAPITAL OBJECTS				
537 BUILDING RENTAL	57,772.13	62,000.00	49,676.05	56,000.00
551 NEW EQUIP >\$300	51,600.12	43,500.00	3,790.00	43,500.00
554 NEW COMP EQUIP >\$300	2,720.00	2,000.00	0.00	2,000.00
561 REPL EQUIP	0.00	0.00	1,869.35	0.00
5 CAPITAL OBJECTS	112,092.25	107,500.00	55,335.40	101,500.00
TOTAL SPECIAL PROGRAMS FUND	11,643,017.20	11,769,899.00	11,240,617.27	11,524,564.00

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

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
38 NON-REFERENDUM DEBT FUND				
673 LONG TERM NOTE PRINCIPAL	135,000.00	50,000.00	50,000.00	50,000.00
683 LONG TERM NOTE-INTEREST	3,570.00	0.00	0.00	0.00
TOTAL NON-REFERENDUM DEBT FUND	138,570.00	50,000.00	50,000.00	50,000.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 26 - REFERENDUM DEBT FUND**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
39 REFERENDUM DEBT FUND				
675 LONG-TERM BOND - PRINCIPAL	1,240,000.00	1,280,000.00	1,280,000.00	195,000.00
685 LONG-TERM BONDS - INTEREST	105,500.00	59,000.00	59,000.00	7,800.00
TOTAL REFERENDUM DEBT FUND	1,345,500.00	1,339,000.00	1,339,000.00	202,800.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 27 - CAPITAL EXPANSION FUND

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
41 CAPITAL EXPANSION FUND				
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	4,175.00	0.00	7,062.45	0.00
320 PROPERTY SRVCS	219,178.28	1,410,000.00	1,372,508.50	1,706,000.00
3 PURCHASED SERVICES	223,353.28	1,410,000.00	1,379,570.95	1,706,000.00
5 CAPITAL OBJECTS				
540 BLDG COMPONENTS/REMODELING	337,106.92	0.00	0.00	280,000.00
5 CAPITAL OBJECTS	337,106.92	0.00	0.00	280,000.00
TOTAL CAPITAL EXPANSION FUND	560,460.20	1,410,000.00	1,379,570.95	1,986,000.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 28 - FOOD SERVICE FUND**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
50 FOOD SERVICE FUND				
1 SALARIES				
165 SECR/CLERICAL	6,207.22	15,000.00	11,602.94	14,000.00
183 COOKS	328,356.91	0.00	3,317.78	491.00
189 TRANSPORTATION SUPV	19,606.32	20,000.00	20,040.80	20,800.00
1 SALARIES	354,170.45	35,000.00	34,961.52	35,291.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	22,170.46	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	18,471.48	2,083.00	2,172.77	2,314.00
220 SOCIAL SECURITY & MEDICARE	25,753.78	2,678.00	2,477.26	2,662.00
230 LIFE INSURANCE	1,988.32	245.00	88.41	150.00
241 HEALTH INSURANCE	0.00	12,000.00	12,809.13	12,000.00
243 DENTAL INS NESPA/AD/EX	10,406.13	880.00	551.96	880.00
244 HEALTH INS NESPA/AD/EX	288,359.77	0.00	0.00	0.00
248 EMPLOYER HSA CONTRIBUTION	0.00	0.00	1,000.00	1,000.00
250 DISABILITY INSURANCE	758.28	130.00	75.52	135.00
254 WORKERS COMP	8,952.02	519.00	745.03	895.00
2 EMPLOYEE BENEFITS	376,860.24	18,535.00	19,920.08	20,036.00
3 PURCHASED SERVICES				
320 PROPERTY SRVCS	1,286,542.53	1,820,508.00	1,572,249.17	1,805,164.00
328 EQUIP REPAIR	16,727.21	18,000.00	16,775.31	18,000.00
342 EMPLOYEE TRAVEL	43.17	300.00	0.00	0.00
348 FUEL FOR VEHICLES	5,338.31	3,500.00	5,448.68	4,000.00
351 POSTAGE	0.00	1,000.00	0.00	0.00
357 CELL PHONES	0.00	100.00	0.00	0.00
360 DATA PROCESSING	1,140.00	4,500.00	7,341.51	5,500.00
381 PAYMENT TO MUNICIPALITY	4,845.00	0.00	0.00	0.00
387 PAYMENT TO STATE	82,506.25	85,000.00	80,214.18	85,000.00
3 PURCHASED SERVICES	1,397,142.47	1,932,908.00	1,682,028.85	1,917,664.00
4 NON-CAPITAL OBJECTS				
411 TONER / INK CART	0.00	150.00	0.00	0.00
415 FOOD	116,266.54	110,000.00	122,230.59	115,000.00

**NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 28 - FOOD SERVICE FUND**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
50 FOOD SERVICE FUND				
4 NON-CAPITAL OBJECTS				
419 OTHER SUPPLIES	1,960.94	5,000.00	4,427.06	6,500.00
440 MINOR EQUIPMENT	2,494.20	1,500.00	24,649.72	10,000.00
4 NON-CAPITAL OBJECTS	120,721.68	116,650.00	151,307.37	131,500.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	14,838.80	40,835.00	40,269.06	35,000.00
553 MAJOR EQUIP >\$5000	15,500.00	6,500.00	5,274.92	50,000.00
554 NEW COMP EQUIP >\$300	0.00	0.00	3,145.00	5,000.00
5 CAPITAL OBJECTS	30,338.80	47,335.00	48,688.98	90,000.00
9 OTHER EXPENDITURES				
940 DUES AND FEES	0.00	1,000.00	205.25	4,500.00
999 OTHER MISCELLANEOUS	1,354.10	1,000.00	1,744.75	2,000.00
9 OTHER EXPENDITURES	1,354.10	2,000.00	1,950.00	6,500.00
TOTAL FOOD SERVICE FUND	2,280,587.74	2,152,428.00	1,938,856.80	2,200,991.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 29 - COMMUNITY SERVICE FUND

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
80 COMMUNITY SERVICE FUND				
1 SALARIES				
166 SCHOOL ADMINISTRATORS	44,366.90	43,000.00	45,865.40	44,720.00
169 TEACHERS	77,941.39	80,450.00	85,469.30	32,000.00
173 WEB MASTER	5,695.00	15,000.00	10,267.50	10,000.00
176 CUSTODIAL	109,834.98	108,200.00	114,694.34	112,780.00
177 LIFEGUARDS	73,406.01	86,000.00	69,206.81	77,440.00
183 COOKS	165.00	500.00	0.00	0.00
186 EXTRA CURRICULAR PAY	95,155.90	109,300.00	119,516.04	0.00
192 OVERTIME	24,033.96	22,000.00	27,902.03	22,000.00
1 SALARIES	430,599.14	464,450.00	472,921.42	298,940.00
2 EMPLOYEE BENEFITS				
211 RETIREMENT - BOARD	8,011.87	0.00	0.00	0.00
212 RETIREMENT - EMPLOYER	16,749.77	17,826.00	20,096.87	15,950.00
220 SOCIAL SECURITY & MEDICARE	24,448.77	29,650.00	26,166.78	20,750.00
230 LIFE INSURANCE	1,134.69	1,461.00	587.84	1,728.00
241 HEALTH INSURANCE	2,926.21	44,405.00	28,134.52	26,200.00
243 DENTAL INS NESPA/AD/EX	2,580.00	3,561.00	2,431.63	3,550.00
244 HEALTH INS NESPA/AD/EX	43,505.04	0.00	0.00	0.00
247 DENTAL INS NEA	222.80	0.00	0.00	0.00
248 EMPLOYER HSA CONTRIBUTION	0.00	0.00	2,500.71	3,000.00
250 DISABILITY INSURANCE	401.88	648.00	461.24	648.00
254 WORKERS COMP	2,566.73	4,772.00	2,803.75	3,472.00
2 EMPLOYEE BENEFITS	102,547.76	102,323.00	83,183.34	75,298.00
3 PURCHASED SERVICES				
310 PERSONAL SERVICES	8,332.00	18,000.00	22,139.00	12,000.00
315 ATHL OFFICL'S FEES	11,190.00	11,300.00	11,550.00	0.00
320 PROPERTY SRVCS	766.00	8,000.00	4,755.50	8,000.00
328 EQUIP REPAIR	11,415.87	15,000.00	13,380.71	13,000.00
331 GAS FOR HEAT	7,420.00	11,000.00	11,600.00	10,500.00
336 ELECTRIC (NON-HEAT)	15,500.00	17,000.00	16,000.00	17,000.00

NEENAH JOINT SCHOOL DISTRICT
SCHEDULE 29 - COMMUNITY SERVICE FUND

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
80 COMMUNITY SERVICE FUND				
3 PURCHASED SERVICES				
337 WATER / SEWER	6,050.00	8,000.00	0.00	8,000.00
341 PUPIL TRAVEL	10,673.39	11,150.00	11,456.47	0.00
350 PRINTING/PUBLISHING	14,944.40	13,000.00	14,431.25	15,000.00
381 PAYMENT TO MUNICIPALITY	188,784.60	191,150.00	186,938.78	191,150.00
386 PAYMENT TO CESA	5,899.00	7,000.00	0.00	0.00
3 PURCHASED SERVICES	280,975.26	310,600.00	292,251.71	274,650.00
4 NON-CAPITAL OBJECTS				
410 SUPPLIES	3,819.82	4,250.00	4,592.14	3,750.00
440 MINOR EQUIPMENT	529.17	0.00	0.00	0.00
4 NON-CAPITAL OBJECTS	4,348.99	4,250.00	4,592.14	3,750.00
5 CAPITAL OBJECTS				
551 NEW EQUIP >\$300	6,443.61	0.00	0.00	0.00
553 MAJOR EQUIP >\$5000	6,355.20	10,000.00	11,240.52	0.00
561 REPL EQUIP	5,717.14	12,000.00	6,637.00	12,000.00
563 REPL MAJOR EQUIP	0.00	0.00	0.00	10,000.00
5 CAPITAL OBJECTS	18,515.95	22,000.00	17,877.52	22,000.00
9 OTHER EXPENDITURES				
940 DUES AND FEES	275.00	250.00	295.00	250.00
971 AIDABLE REFUND	0.00	0.00	60.00	0.00
9 OTHER EXPENDITURES	275.00	250.00	355.00	250.00
TOTAL COMMUNITY SERVICE FUND	837,262.10	903,873.00	871,181.13	674,888.00

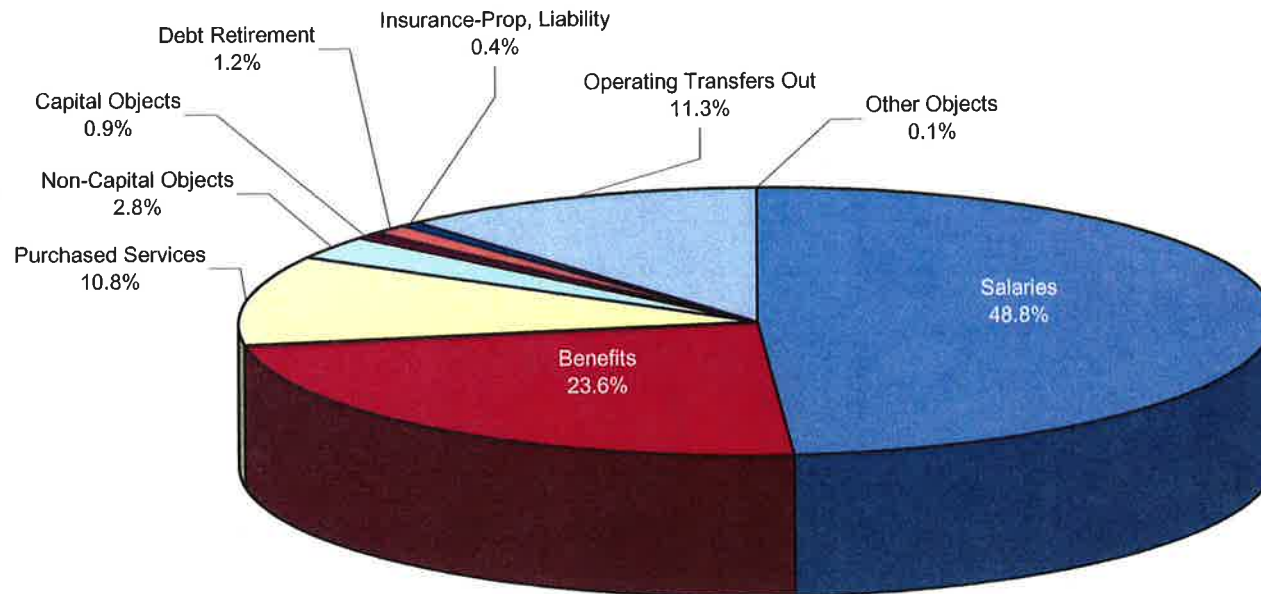
General Fund (Fund 10)

Expense Summary

2013-14 Budget

Categories	Fund 10	Total	Percent
Salaries	\$30,670,597	\$30,670,597	48.79%
Benefits	\$14,828,529	\$14,828,529	23.59%
Purchased Services	\$6,817,798	\$6,817,798	10.85%
Non-Capital Objects	\$1,777,387	\$1,777,387	2.83%
Capital Objects	\$555,364	\$555,364	0.88%
Debt Retirement	\$754,955	\$754,955	1.20%
Insurance-Prop, Liability	\$259,400	\$259,400	0.41%
Operating Transfers Out	\$7,131,169	\$7,131,169	11.34%
Other Objects	\$62,800	\$62,800	0.10%
Total	\$62,857,999	\$62,857,999	100.00%

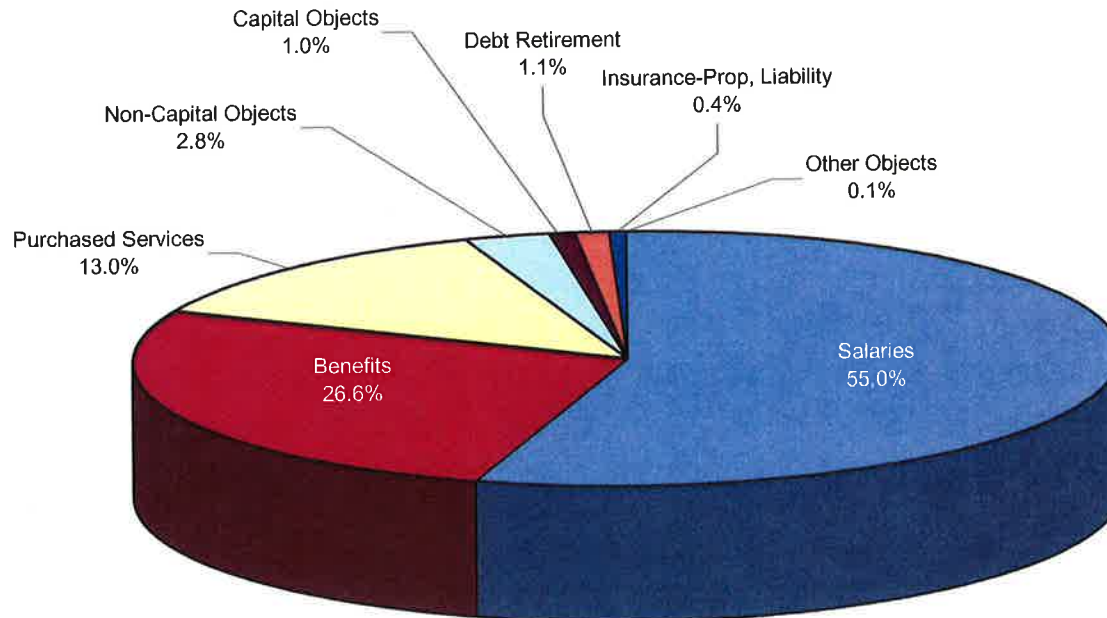
Fund 10 Expense Summary



Distribution of Expenses
Funds 10 & 27 Combined
2013-14 Budget

Categories	Fund 10	Fund 27	Total	Percent
Salaries	\$30,670,597	\$6,347,645	\$37,018,242	55.04%
Benefits	\$14,828,529	\$3,046,119	\$17,874,648	26.58%
Purchased Services	\$6,817,798	\$1,911,097	\$8,728,895	12.98%
Non-Capital Objects	\$1,777,387	\$118,203	\$1,895,590	2.82%
Capital Objects	\$555,364	\$101,500	\$656,864	0.98%
Debt Retirement	\$754,955	\$0	\$754,955	1.12%
Insurance-Prop, Liability	\$259,400	\$0	\$259,400	0.39%
Other Objects	\$62,800	\$0	\$62,800	0.09%
Total	\$55,726,830	\$11,524,564	\$67,251,394	100.00%
Operating Transfers Out	\$7,131,169	\$0	\$7,131,169	
	\$62,857,999	\$11,524,564	\$74,382,563	

Fund 10 & 27 Expense Summary

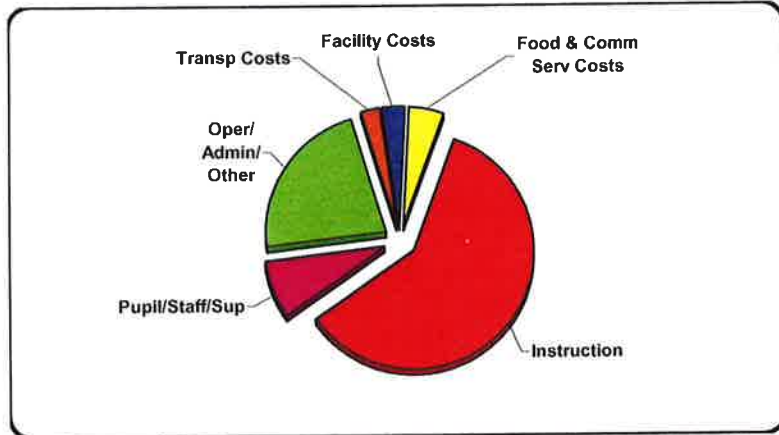


2013-14 BUDGET DISTRIBUTION
(EXCLUSIVE OF TRANSFER TO OTHER FUNDS)

Major Function Areas	2013-14 Draft #2	Percent of General Fund	Percent of Total Budget
Undifferentiated Curriculum	12,276,094	22.03%	16.93%
Regular Curriculum	14,727,287	26.43%	20.32%
Vocational Curriculum	1,585,710	2.85%	2.19%
Physical Curriculum	1,784,813	3.20%	2.46%
Cocurricular Activities	1,095,253	1.97%	1.51%
Gifted/Talented/Homebound	567,923	1.02%	0.78%
Pupil Services	1,814,577	3.26%	2.50%
Instructional Staff	2,102,469	3.77%	2.90%
District Administration	1,288,044	2.31%	1.78%
School Administration	3,184,286	5.71%	4.39%
Business Administration	906,543	1.63%	1.25%
Operations	4,145,464	7.44%	5.72%
Maintenance	1,522,235	2.73%	2.10%
Pupil Transportation	1,088,318	1.95%	1.50%
Central Services	1,046,709	1.88%	1.44%
Insurance	324,400	0.58%	0.45%
Debt Retirement	754,955	1.35%	1.04%
Non-Program Transactions(OE)	1,853,500	3.33%	2.56%
Other Support Services (ER)	3,638,250	6.53%	5.02%
Transfer to Other Funds	N/A	N/A	N/A
Refund of Prior Year Taxes	20,000	0.04%	0.03%
	55,726,830	100.00%	76.87%
SPECIAL REVENUE TRUST FUND	125,000		0.17%
SPECIAL PROGRAMS FUND	11,524,564		15.90%
NON-REFERENDUM DEBT FUND	50,000		0.07%
REFERENDUM DEBT FUND	202,800		0.28%
CAPITAL EXPANSION FUND	1,986,000		2.74%
FOOD SERVICE FUND	2,200,991		3.04%
COMMUNITY SERVICE FUND	674,888		0.93%
TOTAL EXPENDITURES	72,491,073		100.00%

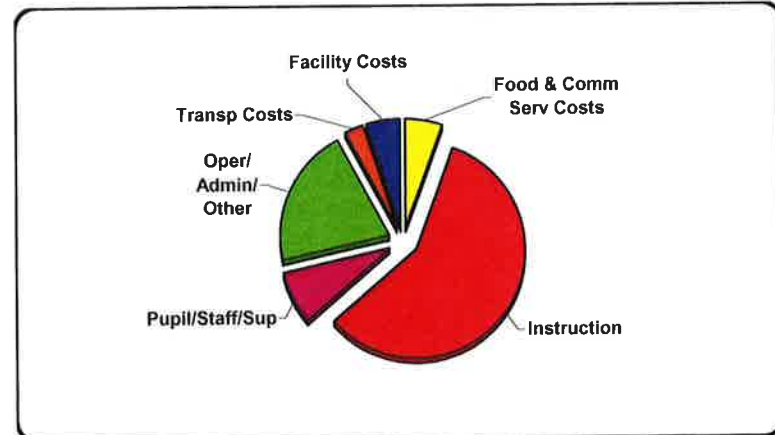
Multi-District Comparative Cost Comparison Using Audited 2011-12 Annual Data

Neenah



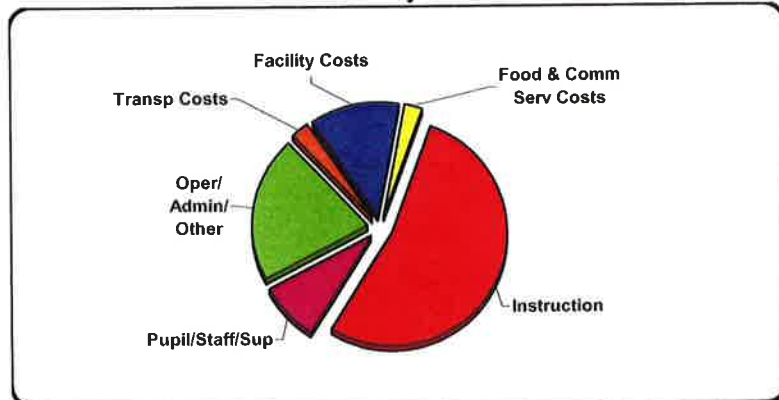
Membership	6,445	Total Cost	% of Total	Cost Per Memb
Instruction		\$40,551,213	59.7%	\$6,292
Pupil/Staff/Support		\$5,365,427	7.9%	\$832
Oper/Admin/Other		\$15,061,644	22.2%	\$2,337
Transportation Costs		\$1,708,153	2.5%	\$265
Facility Costs		\$2,102,302	3.1%	\$326
Food & Comm Serv Costs		\$3,117,850	4.6%	\$484
TOTALS		\$67,908,589	100.0%	\$10,536

Menasha



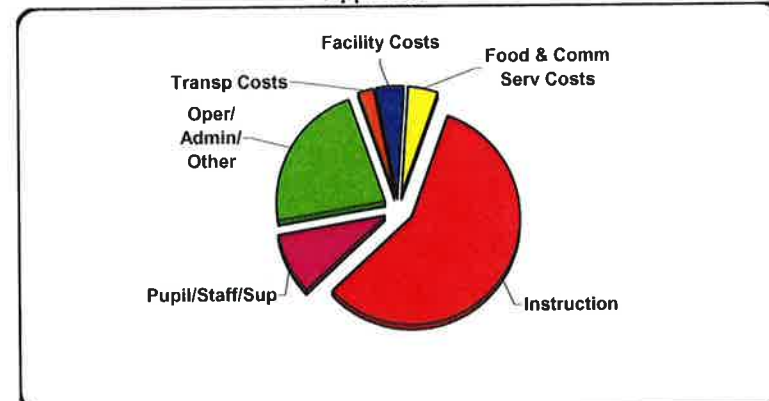
Membership	3,689	Total Cost	% of Total	Cost Per Memb
Instruction		\$25,636,529	58.1%	\$6,949
Pupil/Staff/Support		\$3,439,701	7.8%	\$932
Oper/Admin/Other		\$9,162,290	20.8%	\$2,484
Transportation Costs		\$1,299,044	2.9%	\$352
Facility Costs		\$2,127,109	4.8%	\$577
Food & Comm Serv Costs		\$2,476,598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

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		\$1,270,422	2.6%	\$287
TOTALS		\$49,763,436	100.0%	\$11,249

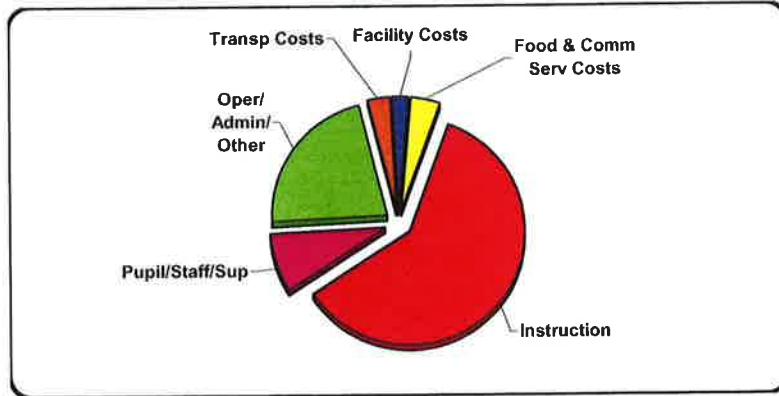
Appleton Area



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

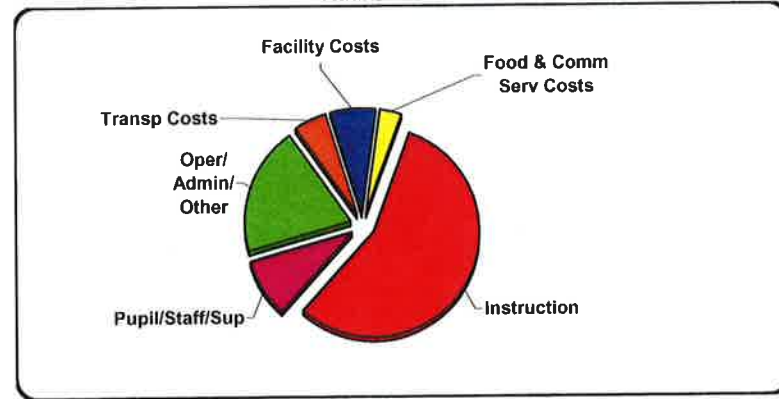
Multi-District Comparative Cost Comparison Using Audited 2011-12 Annual Data

Oshkosh Area



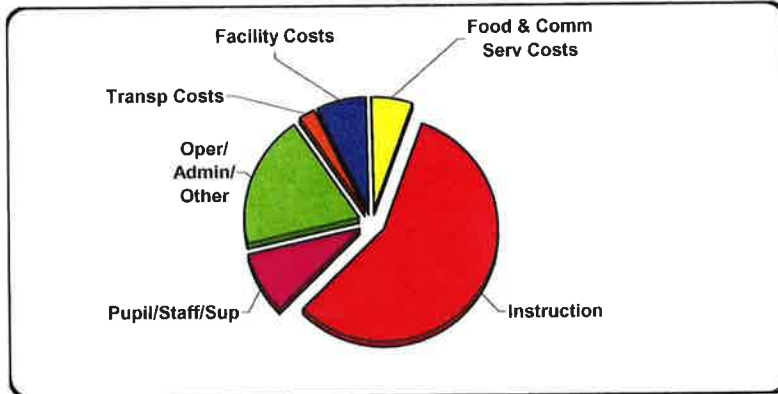
Membership	9,986	Total Cost	% of Total	Cost Per Memb
Instruction		\$65,059,946	60.3%	\$6,515
Pupil/Staff/Support		\$9,054,205	8.4%	\$907
Oper/Admin/Other		\$23,701,198	22.0%	\$2,373
Transportation Costs		\$3,143,834	2.9%	\$315
Facility Costs		\$2,473,455	2.3%	\$248
Food & Comm Serv Costs		\$4,497,073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

Kaukauna Area



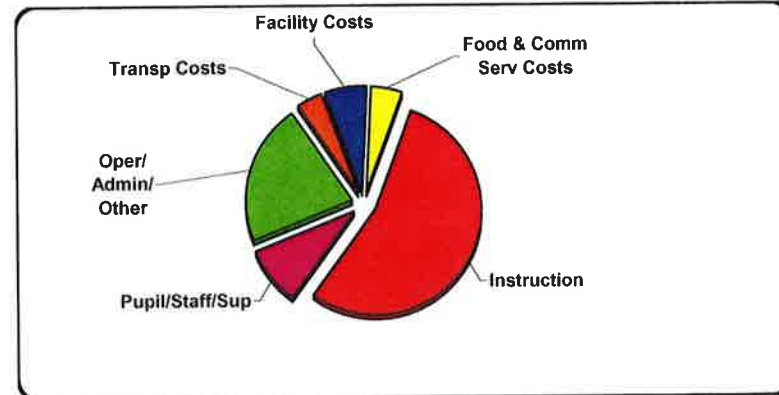
Membership	4,278	Total Cost	% of Total	Cost Per Memb
Instruction		\$25,082,406	56.1%	\$5,863
Pupil/Staff/Support		\$3,957,615	8.9%	\$925
Oper/Admin/Other		\$8,842,870	19.8%	\$2,067
Transportation Costs		\$2,177,180	4.9%	\$509
Facility Costs		\$3,094,215	6.9%	\$723
Food & Comm Serv Costs		\$1,539,231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

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

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		\$489,949,369	4.6%	\$573
TOTALS		\$10,584,861,537	100.0%	\$12,375

**NEENAH JOINT SCHOOL DISTRICT
GENERAL FUND REVENUES**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
2 REVENUE FROM LOCAL SOURCES				
211 PROPERTY TAX	28,892,757.00	29,515,310.00	29,515,310.00	28,875,026.00
212 PROPERTY TAX CHARGEBACKS	8,764.00	11,757.00	11,757.00	25,036.00
213 MOBILE HOME TAX/FEES	35,313.66	35,000.00	33,688.01	35,000.00
262 SALE OF CAPITAL OBJECTS	22,625.50	10,000.00	2,401.00	10,000.00
271 ADMISSIONS	136,397.72	136,300.00	114,477.48	130,050.00
279 OTHER SCHOOL ACT	106,937.00	102,250.00	101,704.00	102,850.00
280 INTEREST ON INVESTMENTS	41,391.47	45,300.00	38,002.66	45,100.00
291 GIFTS	19,933.00	75,000.00	82,750.00	0.00
292 STUDENT FEES	325,256.30	328,000.00	323,839.50	342,000.00
294 DONATIONS/USER FEES	7,895.01	7,000.00	6,140.00	6,000.00
295 INSURANCE ADJUSTMENTS	830.00	1,000.00	0.00	1,000.00
297 STUDENT FINES	9,425.14	9,000.00	10,586.59	9,000.00
2 REVENUE FROM LOCAL SOURCES	29,607,525.80	30,275,917.00	30,240,656.24	29,581,062.00
3 INTERDISTRICT PAYMENTS IN WISCONSIN				
343 CO-CURRICULAR ACTIVITIES	8,610.00	8,000.00	7,403.84	8,000.00
345 TUITION OPEN ENROLLMENT	1,218,359.60	1,175,000.00	1,055,406.67	1,100,000.00
3 INTERDISTRICT PAYMENTS IN WISCONSIN	1,226,969.60	1,183,000.00	1,062,810.51	1,108,000.00
5 INTERMEDIATE SOURCES				
517 TRANSIT OF FEDERAL AID	23,244.08	31,750.00	30,750.00	35,000.00
5 INTERMEDIATE SOURCES	23,244.08	31,750.00	30,750.00	35,000.00
6 STATE SOURCES				
612 TRANSPORTATION AID	86,432.47	82,000.00	81,441.00	82,000.00
613 LIBRARY AID	257,465.00	248,787.00	241,032.00	250,000.00
618 BILINGUAL/BICUTURAL AID	5,246.45	5,000.00	5,463.11	5,000.00
619 OTHER CATEGORICAL AID STATE	0.00	317,750.00	317,450.00	471,900.00
621 EQUALIZATION AID	26,296,259.00	28,267,556.00	28,266,343.00	28,947,246.00
623 SPECIAL ADJUSTMENT AID	2,978,752.00	0.00	0.00	0.00
630 SPECIAL PROJECT GRANTS	27,575.00	25,000.00	25,991.58	25,000.00
641 GEN TUITION-STATE PD	7,005.00	10,000.00	6,380.00	10,000.00
660 STATE REV-LOCAL UNITS	0.00	1,500.00	0.00	1,500.00

**NEENAH JOINT SCHOOL DISTRICT
GENERAL FUND REVENUES**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
10 GENERAL FUND				
6 STATE SOURCES				
691 STATE TAX EX COMP AID	533,287.00	543,706.00	543,706.00	542,974.00
6 STATE SOURCES	30,192,021.92	29,501,299.00	29,487,806.69	30,335,620.00
7 REVENUE FROM FEDERAL SOURCES				
730 SPECIAL PROJECTS GRANTS	321,724.70	637,237.00	567,031.46	478,003.00
751 TITLE I	618,604.35	721,332.00	713,372.11	638,612.00
780 FED AID THRU OTHER STATE AGENCIES	30,724.00	0.00	0.00	0.00
7 REVENUE FROM FEDERAL SOURCES	971,053.05	1,358,569.00	1,280,403.57	1,116,615.00
8 OTHER FINANCING SOURCES				
861 SALE OF FIXED ASSETS	3,388.91	10,000.00	5,315.00	5,000.00
878 CAPITAL LEASES	281,837.00	1,236,178.00	1,236,208.00	0.00
8 OTHER FINANCING SOURCES	285,225.91	1,246,178.00	1,241,523.00	5,000.00
9 OTHER REVENUES				
964 INSURANCE	60,326.45	90,000.00	45,280.33	76,000.00
969 INSURANCE ADJUSTMENTS	1,682.26	10,000.00	0.00	10,000.00
971 AIDABLE	92,422.00	85,000.00	170,627.71	50,000.00
990 MISCELLANEOUS	217,543.18	15,000.00	21,626.76	15,000.00
9 OTHER REVENUES	371,973.89	200,000.00	237,534.80	151,000.00
TOTAL GENERAL FUND REVENUES	62,678,014.25	63,796,713.00	63,581,484.81	62,332,297.00

**NEENAH JOINT SCHOOL DISTRICT
SPECIAL REVENUE TRUST FUND REVENUES**

	<u>2011-12 ACTUAL</u>	<u>2012-13 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 REQUEST</u>
21 SPECIAL REVENUE TRUST FUND				
2 REVENUE FROM LOCAL SOURCES				
280 INTEREST ON INVESTMENTS	194.99	0.00	16.85	0.00
291 GIFTS	68,975.67	30,000.00	120,738.02	100,000.00
292 STUDENT FEES	5,599.79	0.00	19,346.62	0.00
2 REVENUE FROM LOCAL SOURCES	74,770.45	30,000.00	140,101.49	100,000.00
TOTAL SPECIAL REVENUE TRUST FUND REVENUES	74,770.45	30,000.00	140,101.49	100,000.00