



# **ORIGINAL BUDGET**

**2013 – 2014**

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## INTRODUCTION

The annual budget is a financial plan to implement educational programs for the year. Programming is provided by highly qualified staff and managed by careful allocation of resources made possible by thoughtful analysis of current and long-term needs and trends.

New Berlin, like other school districts in Wisconsin, operates under a school finance system that aligns financial resources to the change in the cost of living and change in number of pupils served. Based on a 5 year forecast, it is clear that future increases in available resources will not keep pace with future increases in the cost to operate the district using current service delivery models. The district is engaged in a long-range financial planning process that includes future projects for technology, curriculum, staffing, facilities, and other capital purchases . Throughout the planning process the district will intentionally challenge the “status quo” as regards program delivery and staffing models and will identify new ways to continue to provide a quality education at a reasonable cost. This is not only necessary, but a vital part of the process of proactively addressing the challenge to apply resources to maintain instructional excellence.

The district has begun the process of identifying additional educational delivery models, including greater use of technology and delivering more programs through a “distance learning” method. The district will continue to use cost saving opportunities, including taking advantage of employee turnover to eliminate costs when doing so will not impede the district’s instructional excellence, improving the use of technology in support services and delivery of instruction, contracting services where cost savings are apparent and reducing costs for continued services.

The budget presumes continued exploration of cost savings opportunities including reduction in use of utilities, participation in procurement cooperatives, bidding various services, refinancing long-term obligations, aligning labor costs with private sector comparables and consideration of contractors when fiscally prudent.

The budget establishes the intent of the School Board and sets fiscal priorities for the upcoming school year. This budget complies with current federal and state school finance regulations and provides adequate resources to operate the district for the 2013-14 school year.

## BUDGET SUMMARY

The statement that follows complies with established requirements for publication of the annual budget. All comparisons are made to the unaudited year end results for 2012-13.

Overall, revenues will decrease about .5%, \$296,700:

- Property taxes are proposed to increase \$1,134,420 as a result of continued decreases in state general aid. New Berlin did not benefit from the additional equalization aid provided by the state.
- A decrease of \$49,29 in intermediate sources is anticipated due to a reduction in the number of students accepted under the state's open enrollment program and fewer tuition payments for non-resident student attending the districts.
- Overall, state revenue will decrease \$1,211,640 due primarily to reduced general aid.
- Federal resources are budgeted to decrease about 5 % as a result of sequestration.

The expenditures budget shows a gross increase of \$3.4 million due to \$5.7 million of capital projects approved by the school board..

- Expenditures for direct instruction will increase 7.3% as a result of continued efforts to provide appropriate levels of support and specialization for instruction.
- Expenditures for support services will increase 4.8% as a result of the above referenced capital projects.

**SCHOOL DISTRICT OF NEW BERLIN**  
**Statement of Revenues, Expenditures & Changes in Fund Balance**  
**ORIGINAL BUDGET**

(Budget Summary as prescribed by the Department of Public Instruction)

GENERAL FUND	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET
<b>Revenues &amp; Other Financing Sources</b>				
Local Sources	\$ 41,083,973	\$ 40,927,218	\$ 42,067,581	\$ 41,859,518
Intermediate Sources	\$ 964,506	\$ 823,472	\$ 675,373	\$ 594,591
State Sources	\$ 8,405,790	\$ 7,056,196	\$ 6,301,270	\$ 5,242,924
Federal Sources	\$ 1,129,161	\$ 348,437	\$ 455,614	\$ 457,440
Other Sources	\$ 2,516,225	\$ 659,154	\$ 438,284	\$ 255,450
Total Sources	<u>\$ 54,099,655</u>	<u>\$ 49,814,477</u>	<u>\$ 49,938,122</u>	<u>\$ 48,409,923</u>
<b>Expenditures &amp; Other Uses</b>				
Instruction	\$ 22,667,604	\$ 20,777,780	\$ 21,066,281	\$ 22,088,497
Support Services	\$ 24,247,518	\$ 21,009,083	\$ 21,810,102	\$ 21,167,165
Non-Program Transactions	\$ 5,000,376	\$ 4,775,027	\$ 3,909,521	\$ 5,774,298
Total Expenditures	<u>\$ 51,915,498</u>	<u>\$ 46,561,890</u>	<u>\$ 46,785,904</u>	<u>\$ 49,029,960</u>
<i>Excess (deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures &amp; Other Uses</i>				
	\$ 2,184,157	\$ 3,252,587	\$ 3,152,218	\$( 620,037)
Fund Balance Beginning of Year	<u>\$ 7,135,875</u>	<u>\$ 9,320,032</u>	<u>\$ 12,572,619</u>	<u>\$ 15,724,837</u>
Fund Balance End of Year	<u>\$ 9,320,032</u>	<u>\$ 12,572,619</u>	<u>\$ 15,724,837</u>	<u>\$ 15,104,800</u>
<b>TEACH WISCONSIN FUND</b>				
Beginning Fund Balance	\$62,112	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0
Revenues & Other Financing Sources	\$154,646	\$0	\$0	\$0
Expenditures & Other Financing Uses	\$216,758	\$0	\$0	\$0
<b>SPECIAL EDUCATION FUND</b>				
Beginning Fund Balance	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0
Revenues & Other Financing Sources	\$7,953,879	\$7,332,395	\$6,354,154	\$7,785,260
Expenditures & Other Financing Uses	\$7,953,879	\$7,332,395	\$6,354,154	\$7,785,260
<b>DEBT SERVICE FUNDS</b>				
Beginning Fund Balance	\$938,734	\$1,079,345	\$826,721	\$797,938
Ending Fund Balance	\$1,079,345	\$826,721	\$797,938	\$943,899
Revenues & Other Financing Sources	\$30,281,122	\$15,344,439	\$5,199,960	\$5,615,066
Expenditures & Other Financing Uses	\$30,140,511	\$15,597,063	\$5,228,743	\$5,469,105
<b>CAPITAL PROJECT FUNDS</b>				
Beginning Fund Balance	\$33,350	\$571,689	\$0	\$0
Ending Fund Balance	\$571,689	\$0	\$0	\$2,485,920
Revenues & Other Financing Sources	\$2,114,971	\$1,210,167	\$0	\$1,152,000
Expenditures & Other Financing Uses	\$1,576,632	\$1,781,856	\$0	\$6,866,080
<b>FOOD SERVICE FUND</b>				
Beginning Fund Balance	\$229,611	\$415,486	\$395,675	\$400,878
Ending Fund Balance	\$415,486	\$395,675	\$400,878	\$400,878
Revenues & Other Financing Sources	\$1,678,911	\$1,763,075	\$1,735,027	\$1,560,860
Expenditures & Other Financing Uses	\$1,493,036	\$1,782,886	\$1,729,824	\$1,560,860
<b>COMMUNITY SERVICE FUND</b>				
Beginning Fund Balance	\$203,271	\$303,263	\$496,365	\$601,400
Ending Fund Balance	\$303,263	\$496,365	\$601,400	\$601,400
Revenues & Other Financing Sources	\$242,010	\$377,396	\$406,158	\$454,901
Expenditures & Other Financing Uses	\$142,018	\$184,294	\$301,123	\$454,901
<b>Total Expenditures - All Funds</b>	<b>\$ 93,438,332</b>	<b>\$ 73,240,384</b>	<b>\$ 60,399,748</b>	<b>\$ 71,166,166</b>
<b>Percent Change from Prior Year</b>		<b>-21.62%</b>	<b>-17.53%</b>	<b>17.83%</b>

<b>PROPERTY TAX LEVY</b>				
General Fund	\$ 40,537,839	\$ 40,346,756	\$ 41,025,414	\$ 41,990,708
Debt Service Funds	\$ 5,419,904	\$ 5,284,997	\$ 5,188,616	\$ 5,357,742
Community Service Fund	\$ 0	\$ 142,000	\$ 142,000	\$ 142,000

## PROPERTY TAX INFORMATION

Property taxes are the primary funding source for the School District of New Berlin, accounting for 79% of revenues. The recommended property tax levy of \$47,490,450 is 2.45% greater than the prior year, caused primarily by a nearly \$1 million reduction in general state aid. The tax levy is \$300,000 less than the maximum level the school board is authorized to levy.

Equalized property values decreased 1.3% res4200. This would result in a school tax levy on a home valued at \$250,000 of an estimated \$2,855, \$105.00 greater than the prior year.

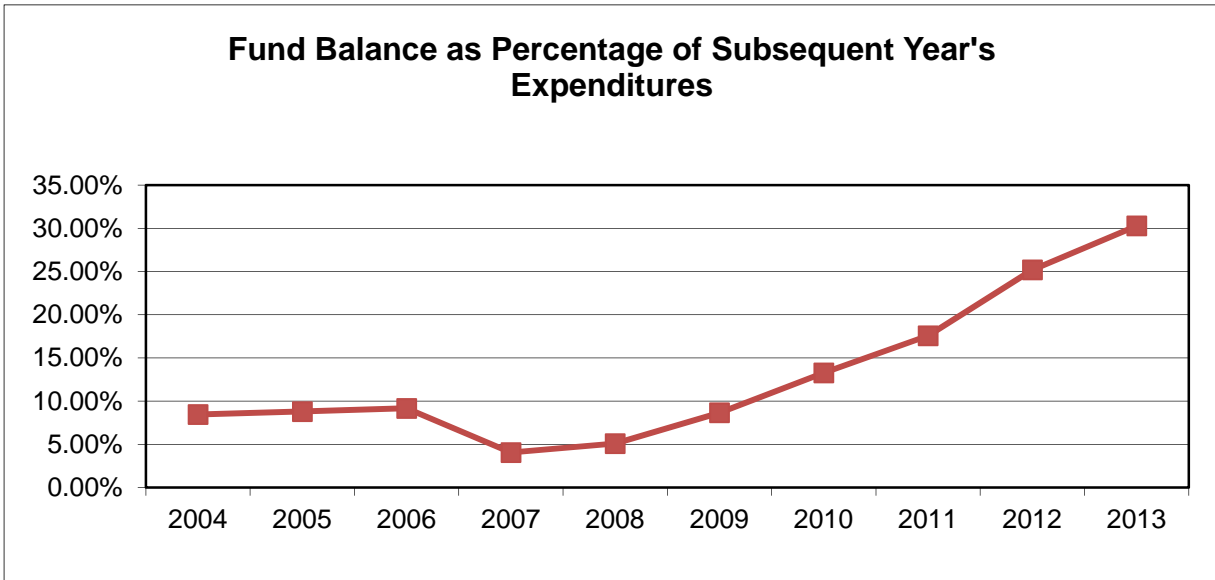
The following table reports the discreet amounts since the 2000-01 school year and the projection for the 2012-13 budget.

### 10 YEAR TAX LEVY HISTORY

SCHOOL YEAR	EQUALIZED VALUE (Tid out)	CHANGE	TAX LEVY	CHANGE	TAX RATE per	CHANGE	CPI
					\$1000 EQUALIZED		
00-01	2,608,617,015		34,623,895		\$13.27		
01-02	2,759,562,089	5.79%	37,230,780	7.53%	\$13.49	1.65%	2.8%
02-03	2,976,535,617	7.86%	37,919,862	1.85%	\$12.74	(5.57%)	1.6%
03-04	3,329,922,066	11.87%	40,379,682	6.49%	\$12.13	(4.81%)	2.3%
04-05	3,619,294,863	8.69%	42,481,267	5.20%	\$11.74	(3.21%)	2.7%
05-06	3,884,790,738	7.34%	42,289,462	-0.45%	\$10.89	(7.25%)	3.4%
06-07	4,162,484,804	7.15%	41,829,268	-1.09%	\$10.05	(7.69%)	3.2%
07-08	4,332,086,860	4.07%	43,388,958	3.73%	\$10.02	(0.33%)	2.8%
08-09	4,460,062,936	2.95%	43,452,788	0.15%	\$9.74	(2.73%)	3.8%
09-10	4,478,311,693	0.41%	44,230,997	1.79%	\$9.88	1.41%	-1.3%
10-11	4,387,266,137	-2.03%	45,957,743	3.90%	\$10.48	6.07%	2.3%
11-12	4,360,177,398	-0.62%	45,278,754	-1.48%	\$10.38	(0.95%)	1.8%
12-13	4,212,589,405	-3.38%	46,356,030	2.38%	\$11.00	5.97%	3.2%
13-14	4,159,800,176	-1.25%	47,490,440	2.45%	\$11.42	3.82%	2.2%

## FUND BALANCE INFORMATION

One measure of a school district's financial condition is fund balance. Users of financial statements consider the overall fund balance, but give greatest weight to the general fund as a percentage of the general and special education funds subsequent year expenditures. Credit reporting agencies consider a fund balance of less than 10% as a negative and any amount over 15% as positive. The district has steadily increased its fund balance in each of the last several years to an estimated 30%.



The increase in fund balance has been achieved through conservative management of the budget. The district purposely increased the balance to build resources to begin to address outstanding deferred maintenance of facilities. The district has plans to spend about \$3,000,000 over the next two years, reducing the fund balance.

### FUND FINANCIAL STATEMENTS

Governments prepare financial statements based on a concept of funds. A fund is an accounting entity and is intended to provide helpful information to financial statement users about restrictions on the use of available resources. Fund financial statements are display on the following pages.

**General Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>					
Property taxes	\$40,048,720	\$39,874,236	\$41,025,414	\$40,838,708	-0.46%
Local sources	1,035,253	1,052,982	1,042,167	1,020,810	-2.05%
Intermediate sources	964,506	823,472	675,373	594,591	-11.96%
State sources	8,405,790	7,056,196	6,301,270	5,242,924	-16.80%
Federal sources	1,129,161	348,437	455,614	457,440	0.40%
Other sources	104,071	659,154	427,984	255,450	-40.31%
<b>Total revenues</b>	<b>51,687,501</b>	<b>49,814,477</b>	<b>49,927,822</b>	<b>48,409,923</b>	<b>-3.04%</b>
<b>Expenditures by function</b>					
Instruction					
Regular instruction	20,472,253	19,123,645	19,350,762	20,503,756	5.96%
Vocational instruction	382,979	510,475	520,578	586,143	12.59%
Special instruction	26,917	20,567	16,218	46,966	189.59%
Other instruction	2,390,810	1,865,614	1,854,329	1,840,855	-0.73%
<b>Total instruction</b>	<b>23,272,959</b>	<b>21,520,301</b>	<b>21,741,887</b>	<b>22,977,720</b>	<b>5.68%</b>
Support service					
Pupil services	684,357	711,982	709,478	598,452	-15.65%
Libraries & instructional support	1,402,498	1,651,610	2,118,592	2,660,430	25.58%
Administration	4,065,132	3,880,692	3,826,877	3,829,398	0.07%
Buildings & grounds	6,874,376	6,729,643	6,517,035	6,434,005	-1.27%
Transportation	2,180,960	2,153,100	2,071,535	2,185,060	5.48%
Debt payments	947,955	767,095	742,225	354,695	-52.21%
Other support services	8,143,009	5,131,823	5,837,633	5,117,925	-12.33%
<b>Total support services</b>	<b>24,298,287</b>	<b>21,025,945</b>	<b>21,823,375</b>	<b>21,179,965</b>	<b>-2.95%</b>
<b>Total expenditures</b>	<b>47,571,246</b>	<b>42,546,246</b>	<b>43,565,262</b>	<b>44,157,685</b>	<b>1.36%</b>
Excess (deficiency) of revenues over expenditures	4,116,255	7,268,231	6,362,560	4,252,238	-33.17%
Other financing sources (uses)	(1,932,098)	(4,015,644)	(3,210,342)	(4,872,275)	51.77%
Total excess (deficiency) of revenues over expenditures and other financing sources (uses)	2,184,157	3,252,587	3,152,218	(620,037)	-119.67%
Fund balance beginning of year	7,135,875	9,320,032	12,572,619	15,724,837	25.07%
<b>Fund balance end of year</b>	<b>\$9,320,032</b>	<b>\$12,572,619</b>	<b>\$15,724,837</b>	<b>\$15,104,800</b>	<b>-3.94%</b>
<b>Fund balance as percentage of expenditures</b>	<b>19.6%</b>	<b>29.6%</b>	<b>36.1%</b>	<b>34.2%</b>	

In addition to general obligation debt, reported on a following page in the Debt Service Funds the district has incurred debt through leases and carries obligations related to Other Postemployment Benefits. Lease payments are generally reported in the General Fund above. Scheduled lease transactions for 2012-13 are shown in the following page. The actuarial accrued unfunded liability for other postemployment benefits as of July 1, 2012 is \$15,614,381, nearly \$1 million less than the previous amount.



DESCRIPTION	ORIGINAL	Change in		
	ISSUE AMOUNT	Balance 6/30/2013	Principal FY2014	Balance 6/30/2014
Computer purchase 1 - PAID	\$165,000	0	0	0
Copy equipment lease 1 - PAID	\$123,934	0	0	0
Copy equipment lease 2 - Great America 479605-000	\$61,796	3,621	(3,621)	0
Copy equipment lease 3 - Great America 479605-001	\$86,732	5,081	(5,081)	0
Copy equipment lease 4 - Great America 479605-002	\$18,764	1,283	(1,462)	(179)
Maintenance equipment - GE Capitol	\$68,698	2,489	(2,489)	(0)
Athletic equipment - Municipal Asset Management PAID	\$33,551	7,645	(7,645)	0
Copy Equipment Lease 12077 - PNC Equipment PAID - reclass a	\$93,050	0	0	0
Computer purchase 2 - AT&T Capitol	\$164,638	34,459	(34,459)	0
Technology initiative lease 1 - Dell	\$250,395	102,113	(49,992)	52,121
Technology initiative lease 2 - Dell PAID	\$792,842	0	0	0
Technology initiative lease 3 - Dell PAID	\$218,368	0	0	0
Technology initiative lease 4 - Dell	\$151,244	61,678	(30,196)	31,482
Library furniture purchase	\$50,400	0	0	0
Technology initiative lease 5 - Dell	\$946,445	386,805	(188,875)	197,930

**Special Education Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Revenues by Source, Expenditures by Function**  
**ORIGINAL BUDGET**

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>					
Intermediate sources	\$202,613	\$141,653	\$119,708	\$151,200	26.31%
State sources	1,717,271	1,696,857	1,595,356	1,443,528	-9.52%
Federal sources	1,683,650	1,471,648	1,418,449	1,318,257	-7.06%
Other sources	6,093	6,593	0	0	
<b>Total revenues</b>	<b>3,609,627</b>	<b>3,316,751</b>	<b>3,133,513</b>	<b>2,912,985</b>	-7.04%
<b>Expenditures by function</b>					
Regular instruction	167,050	41,728	0	0	
Vocational instruction	35,820	0	0	0	
Special instruction	6,118,562	5,654,857	5,098,528	5,818,890	14.13%
<b>Total Instruction</b>	<b>6,321,432</b>	<b>5,696,585</b>	<b>5,098,528</b>	<b>5,818,890</b>	14.13%
Pupil services	774,651	758,147	665,086	802,715	20.69%
Instructional support	398,139	344,708	188,088	517,931	175.37%
Buildings & grounds	14,970	9,941	12,502	9,320	-25.45%
Transportation	427,617	521,238	388,722	609,678	56.84%
Other support services	17,070	1,776	1,228	26,726	2076.38%
<b>Total support services</b>	<b>1,632,447</b>	<b>1,635,810</b>	<b>1,255,626</b>	<b>1,966,370</b>	56.60%
<b>Total expenditures</b>	<b>7,953,879</b>	<b>7,332,395</b>	<b>6,354,154</b>	<b>7,785,260</b>	22.52%
Excess (deficiency) of revenues over expenditures	(4,344,252)	(4,015,644)	(3,220,641)	(4,872,275)	51.28%
Other financing sources (uses)	4,344,252	4,015,644	3,220,641	4,872,275	51.28%
<b>Fund balance end of year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Debt Service Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>					
Property taxes	\$5,419,904	\$5,284,997	\$5,188,616	\$5,357,742	3.26%
Earnings on investments	24,944	14,804	11,344	10,000	-11.85%
Other	16,274	45,068	0	247,324	
<b>Total revenues</b>	<b>5,461,122</b>	<b>5,344,869</b>	<b>5,199,960</b>	<b>5,615,066</b>	7.98%
<b>Expenditures for debt payments</b>					
Principal	15,775,000	12,055,000	3,095,000	3,175,000	2.58%
Interest	2,355,900	2,560,091	2,133,743	2,294,105	7.52%
Refinancing & debt issuance costs	12,009,611	981,972	0	0	
<b>Total expenditures</b>	<b>30,140,511</b>	<b>15,597,063</b>	<b>5,228,743</b>	<b>5,469,105</b>	4.60%
Excess (deficiency) of revenues over expenditures	(24,679,389)	(10,252,194)	(28,783)	145,961	-607.11%
Other financing sources (uses)	24,820,000	9,999,570	0	0	
Total excess (deficiency) of revenues over expenditures and other financing sources (uses)	140,611	(252,624)	(28,783)	145,961	-607.11%
Fund balance beginning of year	938,734	1,079,345	826,721	797,938	-3.48%
<b>Fund balance end of year</b>	<b>\$1,079,345</b>	<b>\$826,721</b>	<b>\$797,938</b>	<b>\$943,899</b>	18.29%

**SUPPLEMENTAL INFORMATION**

<b>Debt payments by sub-fund</b>					
Debt not subject to revenue limits	\$586,167	\$678,388	\$669,937	\$669,238	-0.10%
Debt subject to revenue limits	29,554,344	14,918,675	4,558,806	4,799,867	5.29%
<b>Total debt payments</b>	<b>\$30,140,511</b>	<b>\$15,597,063</b>	<b>\$5,228,743</b>	<b>\$5,469,105</b>	4.60%

**Schedule of Outstanding Debt**

DESCRIPTION	ORIGINAL	ISSUE DATE	MATURITY DATE	Balance 6/30/2013	Change in	
	ISSUE AMOUNT				Principal FY2014	Balance 6/30/2014
West / Poplar Creek G.O. Refunding Bonds	\$14,770,000	15-Dec-2003	1-Mar-2023	3,225,000	(825,000)	2,400,000
Reagan / West Phase II G.O. Refunding Bonds	\$10,000,000	1-Apr-2005	1-Mar-2025	2,180,000	(515,000)	1,665,000
Reagan / West Phase II G.O. Refunding Bonds	\$22,530,000	6-Feb-2006	1-Mar-2025	16,740,000	(1,110,000)	15,630,000
Elmwood Elementary G.O. Refunding Bonds	\$5,330,000	22-Mar-2010	1-Mar-2021	4,710,000	(545,000)	4,165,000
Eisenhower Concession Stand Taxable G. O. Note	\$335,000	22-Apr-2010	1-Mar-2015	140,000	(70,000)	70,000
West Sewer QSCB Bonds	\$715,000	16-Aug-2010	1-Mar-2020	715,000	0	715,000
WRS Prior Service Obligation G.O. Refunding Bonds	\$11,995,000	16-Feb-2011	1-Mar-2029	11,995,000	0	11,995,000
Eisenhower Boiler / West Sewer G.O. Refunding Bond	\$1,290,000	21-Feb-2011	1-Mar-2025	1,290,000	0	1,290,000
West & Ronald Reagan / 2nd refunding bonds	\$9,720,000	19-Jun-2012	1-Mar-2025	9,610,000	(110,000)	9,500,000
ESCO Bonds	\$8,200,000	15-Oct-2013	1-Mar-2028	0	8,200,000	8,200,000

**Food Service Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>					
Food sales	\$1,305,849	\$1,366,516	\$1,315,363	\$1,171,656	-10.93%
Investment earnings	0	0	0	1,000	
State sources	17,075	16,505	16,811	15,345	-8.72%
Federal sources	355,987	379,736	402,853	372,561	-7.52%
Other revenues	0	318	0	298	
<b>Total Revenues</b>	<b>1,678,911</b>	<b>1,763,075</b>	<b>1,735,027</b>	<b>1,560,860</b>	-10.04%
<b>Expenditures for food service</b>					
Salaries & benefits	622,260	603,185	570,438	701,994	23.06%
Purchased services	77,593	347,663	322,810	66,806	-79.30%
Food & supplies	742,245	766,200	715,407	685,060	-4.24%
Capital equipment	49,138	64,219	120,256	105,000	-12.69%
Other	1,800	1,619	913	2,000	119.06%
<b>Total expenditures</b>	<b>1,493,036</b>	<b>1,782,886</b>	<b>1,729,824</b>	<b>1,560,860</b>	-9.77%
Excess (deficiency) of revenues over expenditures	185,875	(19,811)	5,203	0	-100.00%
Fund balance beginning of year	229,611	415,486	395,675	400,878	1.31%
<b>Fund balance end of year</b>	<b>\$415,486</b>	<b>\$395,675</b>	<b>\$400,878</b>	<b>\$400,878</b>	0.00%

**Community Service Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>					
Property taxes	\$0	\$142,000	\$142,000	\$142,000	0.00%
Fees and charges	242,010	235,396	264,158	312,901	18.45%
<b>Total revenues</b>	<b>242,010</b>	<b>377,396</b>	<b>406,158</b>	<b>454,901</b>	12.00%
<b>Expenditures for community service</b>					
Salaries & benefits	94,477	101,372	152,572	219,947	44.16%
Purchased services	42,305	44,656	119,980	204,610	70.54%
Supplies, books & materials	1,333	11,180	16,021	11,443	-28.57%
Capital equipment	3,903	27,086	8,813	14,141	60.46%
Other	0	0	3,737	4,760	27.37%
<b>Total expenditures</b>	<b>142,018</b>	<b>184,294</b>	<b>301,123</b>	<b>454,901</b>	51.07%
Excess (deficiency) of revenues over expenditures	99,992	193,102	105,035	0	-100.00%
Fund balance beginning of year	203,271	303,263	496,365	601,400	21.16%
<b>Fund balance end of year</b>	<b>\$303,263</b>	<b>\$496,365</b>	<b>\$601,400</b>	<b>\$601,400</b>	0.00%

The district operates the following community education, training, recreational, cultural and athletic programs, which are open to all community members regardless of enrollment in one of the district's regular school programs. All programs are operated as a community service and are outside the

Community education (such as college test prep, student tech academy)	\$ 25,271
Community recreation (such as summer camps)	\$ 22,165
Direct costs related with community use of facilities	\$ 79,827
Community theater program	\$ 99,374
Community outreach (such as police liaison & wellness programs)	\$ 168,405
Pre-school program	\$ 59,859
<b>Total</b>	<b>\$ 454,901</b>

## Approved Capital Projects

ENERGY & OPERATIONAL EFFICIENCY PROJECTS					
Schedule of Revenues, Expenditures and Changes in Fund Balance					
From Inception and for the Budget Year					
	Project Authorization	Transactions in Prior Years	2013-14 Budget	Total Transactions through Budget Year	Positive (Negative) Variance to Authorization
<b>Revenues and other financing sources</b>					
Borrowed amounts	8,200,000		8,200,000	8,200,000	0
Interest on investments				0	0
Donated funds				0	0
Paid by general fund				0	0
Other				0	0
<b>Total revenues</b>	<b>8,200,000</b>	<b>0</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>0</b>
<b>Expenditures and other uses</b>					
Fees and charges				0	0
Construction costs			4,507,980	4,507,980	(4,507,980)
Owner direct purchases			1,206,100	1,206,100	(1,206,100)
Other (taxes and rebates)					
Transfer to debt service fund				0	0
<b>Total buildings &amp; grounds</b>	<b>0</b>	<b>0</b>	<b>5,714,080</b>	<b>5,714,080</b>	<b>(5,714,080)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses.	8,200,000	0	2,485,920	2,485,920	