

WATERVILLE ELEMENTARY SCHOOL
ALLOCATION SUMMARY
2014-15

<u>General Education Allocation</u>	Projected Enrollment 2014-2015	Percentage
Waterville	49	62%
Belvidere	30	38%
Total	79	100%

<u>Preschool/EEE Allocation</u>		
Waterville	12	50%
Belvidere	12	50%
Total	24	100%

<u>Special Education Allocation</u>		
Waterville	3	60%
Belvidere	2	40%
Total	5	100%

									General Instruction		Special Education	
	Budget FY 13	FY13 Actuals	Budget FY 14	FY 14 YTD	Proposed		Difference	Waterville	Belvidere	Waterville	Belvidere	
					Budget FY 15							
1100 Regular Instruction	\$ 428,683	\$ 469,849	\$ 442,604	\$ 450,652	\$ 498,989	\$ 56,385	\$	\$ 309,499	\$ 189,489			
1101 Preschool	\$ 61,890	\$ 66,751	\$ 77,096	\$ 73,562	\$ 99,488	\$ 22,392	\$	\$ 61,708	\$ 37,780			
1102 Art	\$ 8,360	\$ 8,337	\$ 8,831	\$ 8,000	\$ 9,163	\$ 332	\$	\$ 5,683	\$ 3,479			
1108 Physical Education	\$ 18,191	\$ 19,097	\$ 19,818	\$ 19,036	\$ 20,357	\$ 539	\$	\$ 12,626	\$ 7,730			
1112 Music	\$ 13,225	\$ 34,320	\$ 33,023	\$ 33,955	\$ 36,098	\$ 1,074	\$	\$ 22,390	\$ 13,708			
1200 Special Education	\$ 203,110	\$ 172,225	\$ 137,374	\$ 168,777	\$ 179,352	\$ -11,978	\$			\$ 107,611	\$ 71,741	
1205 EEE	\$ 6,411	\$ 8,195	\$ 6,382	\$ 12,264	\$ 6,308	\$ (74)	\$			\$ 3,154	\$ 3,154	
1420 Athletics/Co-Curr	\$ 1,000	\$ 7,303	\$ 500	\$ 100	\$ 1,500	\$ 1,000	\$	\$ 930	\$ 570			
2120 Guidance	\$ 30,033	\$ 31,451	\$ 32,265	\$ 31,096	\$ 32,963	\$ 698	\$	\$ 20,445	\$ 12,518			
2130 Health	\$ 11,506	\$ 15,377	\$ 12,500	\$ 15,402	\$ 14,125	\$ 1,625	\$	\$ 8,761	\$ 5,364			
2140 Psychological Services	\$ 2,500	\$ 900	\$ 2,500	\$ 2,000	\$ 2,500	\$ -	\$			\$ 1,500	\$ 1,000	
2150 Speech Services	\$ 23,600	\$ 37,877	\$ 23,850	\$ 6,655	\$ 17,050	\$ (6,800)	\$			\$ 10,230	\$ 6,820	
2160 Occupational Therapy	\$ 850	\$ 634	\$ 1,400	\$ -	\$ 1,400	\$ -	\$			\$ 840	\$ 560	
2190 Other Support Services	\$ 2,545	\$ 492	\$ 2,545	\$ -	\$ 2,565	\$ 20	\$			\$ 1,539	\$ 1,026	
2210 Staff Development	\$ -	\$ -	\$ -	\$ 1,077	\$ -	\$ -	\$					
2213 Improvement of Instruction	\$ 13,700	\$ 16,120	\$ 13,700	\$ 7,733	\$ 10,925	\$ (2,775)	\$	\$ 6,776	\$ 4,149			
2220 Education Media	\$ 13,209	\$ 12,971	\$ 14,040	\$ 13,309	\$ 20,975	\$ 6,936	\$	\$ 13,010	\$ 7,965			
2310 School Board	\$ 7,283	\$ 3,482	\$ 6,475	\$ 3,893	\$ 6,475	\$ -	\$	\$ 6,475				
2313 Treasurer	\$ 2,877	\$ 2,035	\$ 2,872	\$ 1,551	\$ 2,880	\$ 8	\$	\$ 2,880				
2315 Legal Services	\$ 1,000	\$ 257	\$ 1,000	\$ -	\$ 1,000	\$ -	\$	\$ 620	\$ 380			
2317 Audit Services	\$ 4,500	\$ -	\$ 4,500	\$ 2,594	\$ -	\$ (4,500)	\$					
2320 Central Administration	\$ 33,455	\$ 33,455	\$ 35,499	\$ 35,499	\$ 39,030	\$ 3,531	\$	\$ 39,030				
2410 Principal's Office	\$ 149,412	\$ 169,570	\$ 162,336	\$ 159,948	\$ 163,890	\$ 1,554	\$	\$ 101,653	\$ 62,237			
2420 Special Education Administration	\$ 4,362	\$ 4,362	\$ 5,625	\$ 5,625	\$ 7,984	\$ 2,358	\$			\$ 4,790	\$ 3,193	
2520 Fiscal Services- Revenue Anticipation	\$ 3,470	\$ 5,265	\$ 5,000	\$ -	\$ 5,500	\$ 500	\$	\$ 5,500				
2600 Facility Maintenance	\$ 135,681	\$ 170,676	\$ 140,282	\$ 108,326	\$ 128,421	\$ (11,861)	\$	\$ 79,653	\$ 48,767			
2711 Transportation- Regular Education	\$ 79,160	\$ 72,316	\$ 79,100	\$ 80,448	\$ 82,217	\$ 3,117	\$	\$ 82,217				
2714 Transportation-Special Education	\$ 6,300	\$ 2,650	\$ 6,300	\$ 675	\$ 3,750	\$ (2,550)	\$			\$ 2,250	\$ 1,500	
2720 Transportation-Co-Curricular	\$ -	\$ 4,479	\$ 1,500	\$ 1,427	\$ 2,500	\$ 1,000	\$	\$ 2,500				
2840 Network Services	\$ 40,022	\$ 51,904	\$ 41,553	\$ 25,509	\$ 41,553	\$ -	\$	\$ 25,773	\$ 15,780			
3100 Food Service	\$ 10,000	\$ 53,750	\$ 10,000	\$ 42,399	\$ 10,000	\$ -	\$	\$ 6,203	\$ 3,797			
3300 Community Service	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ (6,000)	\$					
5100 Debt Service-Long Term	\$ 67,237	\$ 63,587	\$ 60,603	\$ 60,603	\$ 60,496	\$ (107)	\$	\$ 60,496				
Grand Total	\$ 1,383,512	\$ 1,539,687	\$ 1,399,074	\$ 1,372,119	\$ 1,509,453	\$ 110,379	\$	\$ 874,830	\$ 413,714	\$ 131,915	\$ 88,994	

WATERVILLE ELEMENTARY SCHOOL
BUDGET EXPENDITURES
2014-2015

	Budget FY13		FY 13 Actuals		Budget FY 14		FY 14 YTD		Proposed Budget FY 15		Difference	Percent Change	
1100 Regular Instruction	\$	428,683	\$	469,849	\$	442,604	\$	450,652	\$	498,989	\$	56,385	12.74%
110 Salaries-Teachers	\$	263,697	\$	268,858	\$	261,065	\$	274,766	\$	300,426	\$	39,361	
111 Salaries-Substitutes	\$	5,000	\$	7,233	\$	5,000	\$	6,277	\$	7,000	\$	2,000	
112 Salaries-Aides	\$	22,394	\$	37,818	\$	29,549	\$	31,575	\$	29,988	\$	439	
210 Health Insurance	\$	91,476	\$	95,010	\$	100,013	\$	93,115	\$	98,559	\$	(1,454)	
220 Social Security	\$	21,719	\$	22,873	\$	22,340	\$	22,972	\$	27,755	\$	5,415	
230 Life Insurance	\$	609	\$	928	\$	891	\$	884	\$	737	\$	(154)	
240 Retirement	\$	250	\$	-	\$	250	\$	-	\$	250	\$	-	
250 Workers Compensation	\$	2,437	\$	2,891	\$	1,244	\$	1,417	\$	1,485	\$	241	
260 Unemployment Insurance	\$	567	\$	217	\$	683	\$	220	\$	876	\$	193	
270 Tuition Benefit	\$	-	\$	-	\$	-	\$	1,250	\$	2,500	\$	2,500	
280 Dental Insurance	\$	5,467	\$	5,814	\$	6,470	\$	5,621	\$	6,172	\$	(298)	
290 Disability Insurance	\$	686	\$	632	\$	715	\$	646	\$	771	\$	56	Reflects 21st Century program. Costs have off-setting grant revenues of \$21,248
330 Purchased Services	\$	500	\$	782	\$	500	\$	3,436	\$	7,090	\$	6,590	
580 Travel	\$	500	\$	1,231	\$	500	\$	332	\$	500	\$	-	
610 Supplies	\$	6,997	\$	11,467	\$	7,500	\$	6,051	\$	8,500	\$	1,000	
611 Bulk Order Supplies	\$	500	\$	1,100	\$	-	\$	-	\$	-	\$	-	
640 Books	\$	4,000	\$	7,187	\$	4,000	\$	671	\$	4,000	\$	-	
641 Periodicals	\$	484	\$	398	\$	484	\$	458	\$	429	\$	(55)	
650 Audiovisual	\$	400	\$	43	\$	400	\$	-	\$	200	\$	(200)	
670 Software	\$	-	\$	1,338	\$	-	\$	168	\$	-	\$	-	
730 Equipment	\$	1,000	\$	4,029	\$	1,000	\$	795	\$	1,000	\$	-	
890 Miscellaneous	\$	-	\$	-	\$	-	\$	750	\$	750	\$	750	
1101 Preschool	\$	61,890	\$	66,751	\$	77,096	\$	73,562	\$	99,488	\$	22,392	29.04%
110 Salaries-Teachers	\$	26,376	\$	30,986	\$	37,702	\$	36,160	\$	40,752	\$	3,050	
111 Salaries-Substitutes	\$	293	\$	1,180	\$	400	\$	43	\$	400	\$	-	
112 Salaries-Aides	\$	6,936	\$	4,767	\$	6,948	\$	6,123	\$	8,812	\$	1,864	
210 Health Insurance	\$	8,348	\$	10,309	\$	11,916	\$	11,526	\$	19,839	\$	7,923	
220 Social Security	\$	2,781	\$	2,695	\$	2,940	\$	3,086	\$	3,792	\$	852	
230 Life Insurance	\$	116	\$	111	\$	112	\$	157	\$	116	\$	3	Reflects expansion of program with inclusion of 3 year olds. Anticipates off-setting revenues in Pre-School tuition.
240 Retirement	\$	-	\$	-	\$	212	\$	-	\$	212	\$	-	
250 Workers Compensation	\$	309	\$	166	\$	148	\$	191	\$	190	\$	42	
260 Unemployment Insurance	\$	97	\$	33	\$	86	\$	34	\$	50	\$	(36)	
270 Tuition Benefit	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
280 Dental Insurance	\$	882	\$	734	\$	886	\$	815	\$	896	\$	10	
290 Disability Insurance	\$	91	\$	71	\$	86	\$	91	\$	98	\$	12	
442 Rental	\$	14,460	\$	14,764	\$	14,460	\$	15,090	\$	23,132	\$	8,672	
610 Supplies	\$	700	\$	664	\$	700	\$	248	\$	700	\$	-	
730 Equipment	\$	500	\$	271	\$	500	\$	-	\$	500	\$	-	
1102 Art	\$	8,360	\$	8,337	\$	8,831	\$	8,000	\$	9,163	\$	332	3.75%
110 Salaries-Teachers	\$	6,722	\$	6,950	\$	7,227	\$	7,383	\$	7,533	\$	306	
111 Salaries-Substitutes	\$	100	\$	-	\$	100	\$	-	\$	100	\$	-	
210 Health Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
220 Social Security	\$	514	\$	532	\$	553	\$	565	\$	576	\$	23	
230 Life Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
250 Workers Compensation	\$	37	\$	31	\$	33	\$	33	\$	34	\$	1	
260 Unemployment Insurance	\$	67	\$	18	\$	19	\$	19	\$	20	\$	1	
270 Tuition Benefit	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
280 Dental Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
290 Disability Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
330 Purchased Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
610 Supplies	\$	900	\$	806	\$	900	\$	-	\$	900	\$	-	
1108 Physical Education	\$	18,191	\$	19,097	\$	19,818	\$	19,036	\$	20,357	\$	539	2.72%
110 Salaries-Teachers	\$	14,385	\$	14,846	\$	15,408	\$	15,533	\$	16,033	\$	625	
111 Salaries-Substitutes	\$	130	\$	98	\$	130	\$	-	\$	130	\$	-	
210 Health Insurance	\$	1,553	\$	1,561	\$	1,795	\$	1,561	\$	1,670	\$	(125)	
220 Social Security	\$	1,216	\$	1,273	\$	1,298	\$	1,314	\$	1,354	\$	56	
230 Life Insurance	\$	93	\$	80	\$	126	\$	81	\$	102	\$	(24)	
250 Workers Compensation	\$	131	\$	74	\$	76	\$	77	\$	80	\$	3	
260 Unemployment Insurance	\$	64	\$	8	\$	44	\$	8	\$	46	\$	2	
270 Tuition Benefit	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
280 Dental Insurance	\$	180	\$	285	\$	495	\$	289	\$	495	\$	-	
290 Disability Insurance	\$	39	\$	34	\$	44	\$	35	\$	46	\$	2	
610 Supplies	\$	400	\$	838	\$	400	\$	139	\$	400	\$	-	
1112 Music	\$	13,225	\$	34,320	\$	35,023	\$	33,955	\$	36,098	\$	1,074	3.07%
110 Salaries-Teachers	\$	11,293	\$	27,583	\$	28,158	\$	28,158	\$	29,268	\$	1,110	
111 Salaries-Substitutes	\$	-	\$	195	\$	-	\$	-	\$	130	\$	130	
210 Health Insurance	\$	-	\$	2,731	\$	3,141	\$	2,731	\$	2,923	\$	(219)	
220 Social Security	\$	864	\$	2,337	\$	2,394	\$	2,365	\$	2,463	\$	68	
230 Life Insurance	\$	-	\$	121	\$	126	\$	126	\$	102	\$	(24)	
250 Workers Compensation	\$	96	\$	137	\$	141	\$	139	\$	145	\$	4	

WATERVILLE ELEMENTARY SCHOOL
BUDGET EXPENDITURES
2014-2015

	Budget FY13	FY 13 Actuals	Budget FY 14	FY 14 YTD	Proposed		Difference	Percent Change
					Budget FY 15			
250 Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ 11,256	\$ 11,999	\$ 12,250	\$ 13,207	\$ 13,550	\$ 1,300	\$ 1,300	
430 Repairs & Maintenance	\$ -	\$ 3,146	\$ -	\$ 150	\$ 75	\$ 75	\$ 75	
610 Supplies	\$ 250	\$ 232	\$ 250	\$ 2,044	\$ 250	\$ -	\$ -	
810 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250	
2140 Psychological Services	\$ 2,500	\$ 900	\$ 2,500	\$ 2,000	\$ 2,500	\$ -	\$ -	0.00%
330 Purchased Services	\$ 2,500	\$ 900	\$ 2,500	\$ 2,000	\$ 2,500	\$ -	\$ -	
2150 Speech Services	\$ 23,600	\$ 37,877	\$ 23,850	\$ 6,655	\$ 17,050	\$ (6,800)	\$ (6,800)	-28.51%
330 Purchased Services	\$ 22,250	\$ 35,262	\$ 22,500	\$ 6,505	\$ 16,000	\$ (6,500)	\$ (6,500)	
540 Advertising	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ (50)	\$ (50)	
580 Travel	\$ 1,200	\$ 10	\$ 1,200	\$ -	\$ 950	\$ (250)	\$ (250)	
610 Supplies	\$ 100	\$ 2,604	\$ 100	\$ 150	\$ 100	\$ -	\$ -	
2160 Occupational Therapy	\$ 850	\$ 634	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ -	0.00%
330 Purchased Services	\$ 750	\$ 634	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ -	
580 Travel	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	
2190 Other Support Services	\$ 2,545	\$ 492	\$ 2,545	\$ -	\$ 2,565	\$ 20	\$ 20	0.79%
330 Purchased Services	\$ 2,045	\$ 492	\$ 2,045	\$ -	\$ 2,065	\$ 20	\$ 20	
580 Travel	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	
2210 Staff Development	\$ -	\$ -	\$ -	\$ 1,077	\$ -	\$ -	\$ -	N/A
110 Salaries-Teachers	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ -	\$ -	\$ 73	\$ -	\$ -	\$ -	
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2213 Improvement of Instruction	\$ 13,700	\$ 16,120	\$ 13,700	\$ 7,733	\$ 10,925	\$ (2,775)	\$ (2,775)	-20.26%
110 Salaries-Teachers	\$ -	\$ 3,581	\$ -	\$ 200	\$ -	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ 275	\$ -	\$ 14	\$ -	\$ -	\$ -	
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ -	\$ 20	\$ -	\$ (3)	\$ -	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ 9	\$ -	\$ 0	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320 Contracted Services	\$ 7,200	\$ 7,729	\$ 7,200	\$ 2,333	\$ 4,300	\$ (2,900)	\$ (2,900)	
322 Professional Development	\$ 2,500	\$ 2,906	\$ 2,500	\$ 4,124	\$ 2,625	\$ 125	\$ 125	
330 Purchased Services	\$ 4,000	\$ 1,600	\$ 4,000	\$ 1,064	\$ 4,000	\$ -	\$ -	
610 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2220 Education Media	\$ 13,209	\$ 12,971	\$ 14,040	\$ 13,309	\$ 20,975	\$ 6,936	\$ 6,936	49.40%
110 Salaries-Teachers	\$ 9,663	\$ 10,196	\$ 10,313	\$ 10,312	\$ 17,139	\$ 6,826	\$ 6,826	
111 Salaries-Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
112 Salaries-Aides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ 739	\$ 780	\$ 789	\$ 789	\$ 1,111	\$ 322	\$ 322	
230 Life Insurance	\$ -	\$ -	\$ 121	\$ -	\$ -	\$ (121)	\$ (121)	
250 Workers Compensation	\$ 82	\$ 47	\$ 93	\$ 46	\$ 48	\$ (45)	\$ (45)	
260 Unemployment Insurance	\$ 75	\$ 21	\$ 27	\$ 27	\$ 28	\$ 1	\$ 1	Increase of Librarian to 0.4 FTE
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ (48)	\$ (48)	
610 Supplies	\$ 300	\$ 326	\$ 300	\$ 47	\$ 300	\$ -	\$ -	
640 Books	\$ 1,500	\$ 1,259	\$ 1,500	\$ 2,016	\$ 1,500	\$ -	\$ -	
641 Periodicals	\$ 250	\$ 167	\$ 250	\$ 72	\$ 250	\$ -	\$ -	
650 Audiovisual	\$ 300	\$ 176	\$ 300	\$ -	\$ 300	\$ -	\$ -	
730 Equipment	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ -	
2310 School Board	\$ 7,283	\$ 3,482	\$ 6,475	\$ 3,893	\$ 6,475	\$ -	\$ -	0.00%
100 Salaries Administrators	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153	\$ -	\$ -	
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ 17	\$ 9	\$ 9	\$ 9	\$ 9	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ 1,300	\$ -	\$ 500	\$ -	\$ 363	\$ (137)	\$ (137)	
335 Legal Services	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	
531 Postage	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	

WATERVILLE ELEMENTARY SCHOOL
BUDGET EXPENDITURES
2014-2015

	Budget FY13	FY 13 Actuals	Budget FY 14	FY 14 YTD	Proposed Budget FY 15	Difference	Percent Change
610 Supplies	\$ 200	\$ 409	\$ 200	\$ 321	\$ 200	\$ -	
810 Dues & Fees	\$ 1,313	\$ 585	\$ 1,313	\$ 1,410	\$ 1,450	\$ 137	
890 Miscellaneous	\$ 200	\$ 327	\$ 200	\$ -	\$ 200	\$ -	
2313 Treasurer	\$ 2,877	\$ 2,035	\$ 2,872	\$ 1,551	\$ 2,880	\$ 8	0.29%
125 Salaries-Treasurer	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ -	
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ 5	\$ 3	\$ 3	\$ 3	\$ 3	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ 600	\$ 18	\$ 600	\$ -	\$ 600	\$ -	
331 Supervisory Union Assessment	\$ 226	\$ 226	\$ 223	\$ 223	\$ 232	\$ 8	
531 Postage	\$ 175	\$ -	\$ 175	\$ 276	\$ 275	\$ 100	
610 Supplies	\$ 275	\$ 273	\$ 275	\$ -	\$ 175	\$ (100)	
810 Dues & Fees	\$ 950	\$ 869	\$ 950	\$ 403	\$ 950	\$ -	
2315 Legal Services	\$ 1,000	\$ 257	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
335 Legal Services	\$ 1,000	\$ 257	\$ 1,000	\$ -	\$ 1,000	\$ -	
2317 Audit Services	\$ 4,500	\$ -	\$ 4,500	\$ 2,594	\$ -	\$ (4,500)	-100.00%
							Audit Costs are now moved to Central Administration
337 Audit Services	\$ 4,500	\$ -	\$ 4,500	\$ 2,594	\$ -	\$ (4,500)	
2320 Central Administration	\$ 33,455	\$ 33,455	\$ 35,499	\$ 35,499	\$ 39,030	\$ 3,531	9.95%
331 Supervisory Union Assessment	\$ 33,455	\$ 33,455	\$ 35,499	\$ 35,499	\$ 39,030	\$ 3,531	Includes Audit Assessment
2410 Principal's Office	\$ 149,412	\$ 169,570	\$ 162,336	\$ 159,948	\$ 163,890	\$ 1,554	0.96%
100 Salaries-Administrators	\$ 73,440	\$ 75,643	\$ 77,923	\$ 78,366	\$ 78,517	\$ 594	
123 Salaries-Administrative Support	\$ 28,853	\$ 30,284	\$ 29,883	\$ 30,257	\$ 31,043	\$ 1,161	
210 Health Insurance	\$ 23,853	\$ 23,970	\$ 27,565	\$ 26,223	\$ 27,407	\$ (158)	
220 Social Security	\$ 7,796	\$ 7,897	\$ 7,840	\$ 7,963	\$ 8,381	\$ 542	
230 Life Insurance	\$ 166	\$ 216	\$ 229	\$ 263	\$ 266	\$ 37	
240 Retirement	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ (800)	
250 Workers Compensation	\$ 866	\$ 480	\$ 461	\$ 489	\$ 493	\$ 32	
260 Unemployment Insurance	\$ 179	\$ 43	\$ 266	\$ 41	\$ 95	\$ (172)	
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ 1,463	\$ 1,355	\$ 1,491	\$ 1,377	\$ 1,491	\$ -	
290 Disability Insurance	\$ 255	\$ 244	\$ 266	\$ 251	\$ 285	\$ 18	
320 Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ 1,000	\$ 256	\$ 1,000	\$ -	\$ 1,000	\$ -	
430 Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
443 Lease	\$ 3,588	\$ 5,462	\$ 3,651	\$ 3,651	\$ 3,651	\$ -	
530 Communications	\$ 4,404	\$ 16,296	\$ 6,561	\$ 8,392	\$ 6,361	\$ -	
531 Postage	\$ 750	\$ 535	\$ 750	\$ 531	\$ 750	\$ -	
540 Advertising	\$ 250	\$ 737	\$ 250	\$ -	\$ 250	\$ -	
580 Travel	\$ 500	\$ 783	\$ 500	\$ -	\$ 500	\$ -	
610 Supplies	\$ 900	\$ 1,888	\$ 1,500	\$ 1,036	\$ 1,500	\$ -	
611 Bulk Order Supplies	\$ 250	\$ 429	\$ 500	\$ -	\$ 500	\$ -	
810 Dues & Fees	\$ 900	\$ 1,893	\$ 900	\$ 1,103	\$ 1,200	\$ 300	
899 P-Card Unreconciled	\$ -	\$ 1,159	\$ -	\$ 4	\$ -	\$ -	
2420 Special Education Administration	\$ 4,362	\$ 4,362	\$ 5,625	\$ 5,625	\$ 7,984	\$ 2,388	41.92%
331 Supervisory Union Assessment	\$ 4,362	\$ 4,362	\$ 5,625	\$ 5,625	\$ 7,984	\$ 2,388	
2520 Fiscal Services- Revenue Anticipation	\$ 3,470	\$ 5,265	\$ 5,000	\$ -	\$ 5,500	\$ 500	10.00%
830 Interest	\$ 3,470	\$ 5,265	\$ 5,000	\$ -	\$ 5,500	\$ 500	
2600 Facility Maintenance	\$ 135,681	\$ 170,676	\$ 140,282	\$ 108,326	\$ 128,421	\$ (11,861)	-8.46%
113 Substitutes-Support Staff	\$ 250	\$ 356	\$ 250	\$ 124	\$ 250	\$ -	
130 Salaries-Custodial/Maintenance	\$ 38,483	\$ 39,280	\$ 39,335	\$ 35,322	\$ 36,310	\$ (3,024)	
210 Health Insurance	\$ 15,532	\$ 17,019	\$ 19,004	\$ 6,515	\$ 6,971	\$ (12,033)	
220 Social Security	\$ 2,759	\$ 2,812	\$ 2,921	\$ 2,625	\$ 2,778	\$ (144)	
230 Life Insurance	\$ 40	\$ 58	\$ 54	\$ 82	\$ 83	\$ 29	
240 Retirement	\$ -	\$ -	\$ 100	\$ 1,073	\$ 1,100	\$ 1,000	
250 Workers Compensation	\$ 1,154	\$ 1,503	\$ 1,447	\$ 1,439	\$ 1,816	\$ 368	
260 Unemployment Insurance	\$ 73	\$ 30	\$ 99	\$ 19	\$ 54	\$ (45)	
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ 450	\$ 488	\$ 996	\$ 450	\$ 495	\$ (500)	
290 Disability Insurance	\$ 90	\$ 89	\$ 99	\$ 83	\$ 94	\$ (5)	
330 Purchased Services	\$ 5,500	\$ 31,356	\$ 5,500	\$ 700	\$ 5,500	\$ -	
401 Water Testing	\$ 1,280	\$ 2,203	\$ 1,280	\$ 970	\$ 2,000	\$ 720	
421 Waste Removal	\$ 2,900	\$ 2,801	\$ 2,900	\$ 2,975	\$ 2,900	\$ -	
422 Snow Removal	\$ 7,000	\$ 7,275	\$ 7,000	\$ 3,600	\$ 7,500	\$ 500	
424 Grounds Services	\$ 1,200	\$ 1,325	\$ 1,600	\$ 1,050	\$ 1,600	\$ -	
430 Repairs & Maintenance	\$ 8,000	\$ 24,070	\$ 8,000	\$ 8,050	\$ 8,000	\$ -	

WATERVILLE ELEMENTARY SCHOOL
BUDGET EXPENDITURES
2014-2015

	Budget FY13	FY 13 Actuals	Budget FY 14	FY 14 YTD	Proposed Budget FY 15	Difference	Percent Change
521 Property & Liability Insurance	\$ 4,877	\$ 4,614	\$ 4,877	\$ 5,089	\$ 5,250	\$ 373	
580 Travel	\$ 150	\$ -	\$ 150	\$ 43	\$ 150	\$ -	
610 Supplies	\$ 12,600	\$ 7,037	\$ 10,000	\$ 6,449	\$ 10,000	\$ -	
622 Electricity	\$ 11,674	\$ 13,807	\$ 13,000	\$ 13,000	\$ 13,900	\$ 900	
624 Fuel Oil	\$ 18,669	\$ 14,013	\$ 18,669	\$ 18,669	\$ 18,669	\$ -	
730 Equipment	\$ 3,000	\$ 542	\$ 3,000	\$ -	\$ 3,000	\$ -	
2711 Transportation- Regular Education	\$ 79,100	\$ 72,316	\$ 79,100	\$ 80,448	\$ 82,217	\$ 3,117	3.94%
510 Contracted Service	\$ 79,100	\$ 72,316	\$ 79,100	\$ 80,448	\$ 82,217	\$ 3,117	
2714 Transportation-Special Education	\$ 6,300	\$ 2,650	\$ 6,300	\$ 675	\$ 3,750	\$ (2,550)	-40.48%
330 Purchased Services	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	
510 Contracted Service	\$ 4,800	\$ 2,650	\$ 4,800	\$ 675	\$ 2,250	\$ (2,550)	
2720 Transportation-Co-Curricular	\$ -	\$ 4,479	\$ 1,500	\$ 1,427	\$ 2,500	\$ 1,000	66.67%
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
510 Contracted Service	\$ -	\$ 522	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
519 Field Trips	\$ -	\$ 3,957	\$ 1,500	\$ 427	\$ 1,500	\$ -	
2840 Network Services	\$ 40,022	\$ 51,904	\$ 41,553	\$ 25,509	\$ 41,553	\$ -	0.00%
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	
330 Purchased Services	\$ 33,597	\$ 32,010	\$ 35,478	\$ 22,264	\$ 35,478	\$ -	
610 Supplies	\$ 1,575	\$ 240	\$ 1,575	\$ 610	\$ 1,575	\$ -	
611 Bulk Order Supplies	\$ 350	\$ 518	\$ -	\$ -	\$ -	\$ -	
670 Software	\$ 1,600	\$ 1,277	\$ 1,000	\$ 2,136	\$ 1,000	\$ -	
730 Equipment	\$ 3,500	\$ 17,859	\$ 3,500	\$ -	\$ 3,500	\$ -	
3100 Food Service	\$ 10,000	\$ 53,750	\$ 10,000	\$ 42,399	\$ 10,000	\$ -	0.00%
111 Salaries- Substitutes	\$ -	\$ 455	\$ -	\$ 145	\$ -	\$ -	
137 Salaries-Food Service	\$ -	\$ 14,107	\$ -	\$ 18,571	\$ -	\$ -	
210 Health Insurance	\$ -	\$ 2,601	\$ -	\$ 3,434	\$ -	\$ -	
220 Social Security	\$ -	\$ 1,313	\$ -	\$ 1,694	\$ -	\$ -	
230 Life Insurance	\$ -	\$ 61	\$ -	\$ 91	\$ -	\$ -	
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ -	\$ 98	\$ -	\$ 100	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ 15	\$ -	\$ 8	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ 33	\$ -	\$ 43	\$ -	\$ -	
430 Repairs & Maintenance	\$ -	\$ 620	\$ -	\$ 253	\$ -	\$ -	
610 Supplies	\$ -	\$ 462	\$ -	\$ 37	\$ -	\$ -	
623 Propane	\$ -	\$ 1,565	\$ -	\$ -	\$ -	\$ -	
630 Food Purchases	\$ -	\$ 23,728	\$ -	\$ 17,537	\$ -	\$ -	
670 Software	\$ -	\$ -	\$ -	\$ 488	\$ -	\$ -	
730 Equipment	\$ -	\$ 8,300	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ 10,000	\$ 17	\$ 10,000	\$ -	\$ 10,000	\$ -	
3300 Community Service	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ (6,000)	-100.00%
							Match for 21 C Program is now reflected under 1100
330 Purchased Services	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ (6,000)	
5100 Debt Service-Long Term	\$ 67,237	\$ 63,587	\$ 60,603	\$ 60,603	\$ 60,496	\$ (107)	-0.18%
830 Interest	\$ 17,237	\$ 13,587	\$ 10,603	\$ 10,603	\$ 10,496	\$ (107)	
910 Principal	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Grand Total	\$ 1,383,512	\$ 1,539,687	\$ 1,399,074	\$ 1,372,119	\$ 1,509,453	\$ 110,379	7.89%

WATERVILLE ELEMENTARY SCHOOL
BUDGET REVENUES
2014-2015

	Budget FY 13	Actuals FY 13	Budget FY 14	FY 14 YTD	Proposed Budget FY 15	Difference
21st Century Revenue	\$ -	\$ (20,574.83)	\$ -	\$ (16,498.03)	\$ (21,248.00)	\$ (21,248.00)
21st Century Tax Supported Revenue	\$ -	\$ -	\$ -	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)
Best Grant	\$ -	\$ (281.72)	\$ -	\$ -	\$ -	\$ -
Breakfast Adjustment	\$ -	\$ (80.10)	\$ -	\$ -	\$ -	\$ -
Child Nutrition - After School Snack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Child Nutrition - AS Snack - subgrant LNSU	\$ -	\$ (702.38)	\$ -	\$ -	\$ -	\$ -
Consolidated Grant	\$ (52,138.00)	\$ (56,388.98)	\$ (55,397.00)	\$ (17,657.13)	\$ (47,724.00)	\$ 7,673.00
Donations	\$ -	\$ -	\$ -	\$ (771.21)	\$ -	\$ -
Donations/Contributions	\$ -	\$ -	\$ -	\$ (100.00)	\$ -	\$ -
ESPDT	\$ -	\$ (2,323.21)	\$ -	\$ (327.58)	\$ (1,325.00)	\$ (1,325.00)
Food Service - Sales To Students	\$ -	\$ (12,914.70)	\$ -	\$ (3,571.30)	\$ -	\$ -
Food Service Sales-Other	\$ -	\$ -	\$ -	\$ (55.10)	\$ -	\$ -
Idea B - Pre School	\$ (1,220.00)	\$ (842.00)	\$ (847.00)	\$ (374.81)	\$ (833.00)	\$ 14.00
Insurance Recovery	\$ -	\$ (31,811.02)	\$ -	\$ -	\$ -	\$ -
Interest	\$ (2,000.00)	\$ (5,844.90)	\$ (7,000.00)	\$ (54.44)	\$ (5,000.00)	\$ 2,000.00
Local Revenues	\$ -	\$ (500.37)	\$ -	\$ -	\$ -	\$ -
Medicaid Reimbursement	\$ (5,705.00)	\$ (4,897.42)	\$ (4,000.00)	\$ -	\$ (4,000.00)	\$ -
Mentoring Grant	\$ -	\$ (98.96)	\$ -	\$ (1,870.54)	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ (7,108.43)	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ (3,693.39)	\$ (4,000.00)	\$ (1,108.72)	\$ (675.00)	\$ 3,325.00
Parental Involvement	\$ -	\$ (437.89)	\$ -	\$ (136.60)	\$ -	\$ -
Program Fees	\$ -	\$ (8,161.00)	\$ -	\$ (3,525.00)	\$ (20,400.00)	\$ (20,400.00)
Reserve	\$ -	\$ -	\$ -	\$ -	\$ (100,000.00)	\$ (100,000.00)
School Breakfast Match	\$ -	\$ (327.08)	\$ -	\$ -	\$ -	\$ -
School Lunch Match	\$ -	\$ (877.67)	\$ -	\$ -	\$ -	\$ -
School Lunch reimb. - subgrant LNSU	\$ -	\$ (13,186.90)	\$ -	\$ -	\$ -	\$ -
SchoolBreakfast reimb. - subgrant LNSU	\$ -	\$ (6,332.07)	\$ -	\$ -	\$ -	\$ -
Services to Other Schools	\$ (11,723.00)	\$ (41,793.30)	\$ (36,111.00)	\$ (45,551.05)	\$ (19,711.00)	\$ 16,400.00
Small Schools Support	\$ (74,182.00)	\$ (74,619.00)	\$ (79,577.00)	\$ (81,023.00)	\$ (73,369.00)	\$ 6,208.00
Special Ed. - Extraordinary	\$ (12,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed. Mainstream Block	\$ (17,420.00)	\$ (17,420.00)	\$ (20,182.00)	\$ (20,182.00)	\$ (20,182.00)	\$ -
Special Ed. Reimbursement	\$ (55,445.00)	\$ (34,137.30)	\$ (6,762.00)	\$ (5,572.00)	\$ (12,238.00)	\$ (5,476.00)
Special Education Idea B	\$ (28,369.00)	\$ (27,808.91)	\$ (23,989.00)	\$ (11,597.64)	\$ (22,864.00)	\$ 1,125.00
SPED reimbursement - prior yr	\$ -	\$ (506.76)	\$ -	\$ 218.30	\$ -	\$ -
SPED Tuition - Belvidere	\$ (18,811.00)	\$ (91,850.64)	\$ (45,000.00)	\$ (61,413.00)	\$ (45,000.00)	\$ -
Sped Tuition - Belvidere - EEE	\$ (14,930.00)	\$ (4,588.79)	\$ -	\$ -	\$ -	\$ -
State Aid -Transportation	\$ (31,266.00)	\$ (31,633.00)	\$ (31,424.00)	\$ (31,382.00)	\$ (33,298.00)	\$ (1,874.00)
State Eee Program	\$ (7,433.00)	\$ (7,433.00)	\$ (8,317.00)	\$ (8,317.00)	\$ (7,523.00)	\$ 794.00
Transfer In	\$ -	\$ (3,568.31)	\$ -	\$ -	\$ -	\$ -
Tuition- Belvidere	\$ (219,135.00)	\$ (337,803.71)	\$ (351,616.00)	\$ (343,705.73)	\$ (405,487.00)	\$ (53,871.00)
VSBIT PathPoints	\$ -	\$ (3,146.35)	\$ -	\$ -	\$ -	\$ -
General State Support Grant *	\$ (831,735.00)	\$ (831,735.00)	\$ (724,852.00)	\$ (718,852.00)	\$ (662,576.00)	\$ 62,276.00
Grand Total	\$ (1,383,512.00)	\$ (1,678,320.66)	\$ (1,399,074.00)	\$ (1,386,536.01)	\$ (1,509,453.00)	\$ (110,379.00)

*While the overall budget is increasing, the General State Education Fund Grant, that portion of the budget that relies on property tax, is DECREASING by over 8.5%