



**SHAKOPEE PUBLIC SCHOOLS - FISCAL YEAR 2016
BUDGET VS. ACTUAL**



OBJECT CODE	DESCRIPTION	June 30, 2015	FY 2016 Final Budget	June 30, 2016	Budget Variance (Over) / Under	Notes
	SALARIES AND WAGES					
101	School Board	30,000	32,500	33,622	(1,122)	
110	Admin / Supv	189,186	208,000	244,007	(36,007)	
111	Principals	2,371,111	2,511,450	2,505,605	5,845	
113	Managers	203,361	105,331	190,587	(85,256)	
115	Coordinators	619,653	850,838	832,623	18,215	
116	Directors	998,298	1,056,326	1,079,189	(22,863)	
118	Comm Relations Coord	54,106	133,998	134,184	(186)	
130	Custodial	1,704,418	1,603,227	1,755,591	(152,364)	
131	Custodial OT	5,361	-	-	-	
132	Custodial OT Reimb.	(23,481)	-	(38,363)	38,363	
133	Custodial Subs	68,895	-	68,258	(68,258)	
134	Parking Attendant	16,300	17,131	44,070	(26,939)	
140	Inst Sal Licensed	30,003,186	31,746,947	32,497,089	(750,142)	
141	Inst Sal Non-Licensd	258,817	98,434	220,462	(122,028)	
143	Lic Instruct Support Svcs	1,551,668	1,654,854	1,893,922	(239,068)	
144	Non lic Instr Support	33,343	25,809	36,580	(10,771)	
145	Substitute Teacher	687,622	656,105	676,184	(20,079)	
146	Sub Non-Lic Class/Inst Sal	336	-	-	-	
150	Physical Therapist	113,940	125,569	132,500	(6,931)	
151	Occupational Therapist	238,694	250,021	250,620	(599)	
152	Ed Speech/Lang Pathologist	1,246,121	1,386,074	1,350,743	35,331	
154	School Nurse	269,318	310,548	303,554	6,994	
155	Licensed Nurse	285,563	297,001	287,475	9,527	
156	Social Worker	564,088	581,801	598,123	(16,322)	
157	Psychologist	477,726	500,247	483,173	17,074	
161	Certified Para & PCA	3,229,347	3,404,729	3,268,629	136,100	
163	Foreign Lang Interpreter	4,038	-	3,625	(3,625)	
170	Non lic Instr Support	2,921,004	2,869,571	2,991,914	(122,343)	
171	Non Instrut Support OT	-	-	-	-	
174	Therapeutic Rec Svc & DAPE Specialist	181,143	212,055	233,874	(21,819)	
175	Cultural Liaison	251,602	270,864	283,080	(12,216)	
180	Salary - Non Lic (Basic Skills)	650	-	1,350	(1,350)	
185	Other Licensed Salary Payments	445,247	465,373	565,089	(99,716)	



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186	Athletics	677,534	464,846	662,383	(197,537)	
187	Extra-Curricular	2,235	-	3,205	(3,205)	
188	Other Non-Lic Salaries	65,348	23,746	32,848	(9,102)	
191	Severance	43,326	-	-	-	
195	Chargeback (Salaries & Wages)	-	-	-	-	
197	Contingency	-	-	-	-	
199	Full Caf Plans/Cash In Lieu of Benefits	642,414	195,600	769,547	(573,947)	
	TOTAL SALARIES AND WAGES	50,431,518	52,058,995	54,395,343	(2,336,348)	All Salary & Wage Agreements are board approved, any material variance in this category is considered a budgeting error.
	EMPLOYEE BENEFITS					
210	FICA	3,497,888	3,888,639	3,931,794	(43,155)	
214	PERA	692,187	698,077	754,053	(55,976)	
218	TRA	2,964,510	3,114,484	4,255,688	(1,141,204)	
220	Group Hospitalization	4,632,138	4,889,777	4,596,468	293,309	
230	Group Life	33,297	37,600	54,261	(16,661)	
235	Group Dental Insurance	735,866	721,492	715,922	5,570	
240	Long Term Disability	152,974	129,116	98,837	30,279	
250	Sheltered Annuity	862,985	886,020	963,105	(77,085)	
251	Employer-Sponsored HRA, HSA	85,657	-	128,096	(128,096)	
260	Other Employees Ins	-	-	-	-	
270	Workmens Compensat	468,310	300,000	374,798	(74,798)	
280	Unemploy Compensat	12,279	33,200	33,591	(391)	
290	OPEB distrib excess of ARC	-	-	-	-	
291	Retiree Health Ins. Benefits	292,204	-	209,657	(209,657)	
295	Employee Benefits Chargeback	-	-	-	-	
297	Contingency	-	34,931	-	34,931	
299	Other Employee Benefitis	114,081	-	-	-	
	TOTAL EMPLOYEE BENEFITS	14,544,376	14,733,336	16,116,270	(1,382,934)	All Employee Benefits are contractual, any material variance in this category is considered a budgeting error.



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PURCHASED SERVICES						
302	Fed Subaward > \$25,000	-	5,000	5,000	-	Ok
303	Fed Subaward up to \$25,000	21,516	89,211	51,549	37,662	Ok
304	Fed subaward excess \$25,000	-	-	-	-	Ok
305	Consult Fee/Fees Ser	1,537,524	1,010,854	1,772,627	(761,773)	Budget Error - Not in Line with Trend
306	Special Ed Legal Fees	505	-	4,593	(4,593)	Budget Error - No Budget
308	Fed Tuition Bill Pymt Up to \$25,000	25,000	25,000	25,000	-	Ok
309	Fed Tuition Bill Pymt in Excess of \$25,000	100,000	225,000	100,000	125,000	Budget Error - Not in Line with Trend
311	Fed Tuition Bill Pymt in Excess of \$25,000	90,774	-	-	-	Ok
312	Officials	88,792	78,350	85,103	(6,753)	Ok
320	Communication/Phone	61,958	64,100	90,526	(26,426)	Phone Expenses Increased
321	Delivery Service	-	3,000	-	3,000	Budget Error - Not in Line with Trend
329	Postage & Express	47,805	38,020	46,691	(8,671)	Ok
330	Electricity	1,103,925	1,122,000	1,119,753	2,247	Ok
331	Water & Sewage	92,780	110,000	108,131	1,869	Ok
332	Refuse Removal	51,601	49,500	51,690	(2,190)	Ok
339	Ed Speech/Lang Pathologist	-	31,016	47,975	(16,959)	Ok
340	Prop & Liab Insurance	207,024	200,000	202,003	(2,003)	Ok
343	Vehicle Insurance	8,890	10,000	9,181	819	Ok
349	Maintenance Agreement	80,816	134,500	32,954	101,546	Offsets with Object 350
350	Repairs & Maintenance Svcs	149,174	103,925	205,740	(101,815)	Offsets with Object 349
352	Repairs & Maint - Equipment	20,208	35,500	30,018	5,482	Ok
353	Repairs & Maint - Upkeep of Grounds	(1,414)	44,000	-	44,000	Budget Error - Not in Line with Trend
354	Repairs & Maint - Buildings	52,431	79,000	55,047	23,953	Budget Error - Not in Line with Trend
357	Interpreter for Deaf Svcs up to \$25,000	820	-	1,446	(1,446)	Budget Error - No Budget
358	Foreign Lang Interp Svcs up to \$25,000	16,605	5,900	16,977	(11,077)	Budget Error - Not in Line with Trend
361	Contracted Transportation	4,616,103	4,638,850	4,746,240	(107,390)	Budget Error - See Contract
363	Snow Removal	243,835	250,000	186,635	63,365	Ok
365	Intopt Chargebacks	7,690	2,500	7,648	(5,148)	Budget Error - Not in Line with Trend
366	Travel	412,940	429,747	354,193	75,554	Ok
367	Out of State Travel	13,387	29,030	16,000	13,030	Ok
368	Auto Allowance	120,063	105,300	140,048	(34,748)	Ok
369	Entry Fees / Student Travel	28,042	38,350	115,546	(77,196)	Budget Error - Should have Researched why the increase and adjusted



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370	Operating Leases or Rentals	19,809	-	510,952	(510,952)	Budget Error - No Budget
371	Physical Therapist < \$25,000	-	-	-	-	Ok
373	Ed Speech/Lang Pathologist up to \$25,000	-	-	50,000	(50,000)	Budget Error - No Budget
376	Licensed Nurse up to \$25,000	-	-	-	-	Ok
380	Advertising & Publishing	33,855	15,300	17,361	(2,061)	Ok
381	Printing & Binding	4,899	8,000	36,390	(28,390)	Budget Error - Should have Researched why the increase and adjusted
382	Print Calendar	16,196	20,000	12,251	7,749	Ok
385	Printing Chargeback	(9,839)	(1,730)	(7,804)	6,074	Budget Error - Not in Line with Trend
387	Printing Chargeback	291,258	1,440,000	-	1,440,000	Budget Error - Not in Line with Trend
389	Staff Tuition & Oth Reimb	-	-	-	-	Ok
390	Pymts for Ed Purp to Oth MN Sch Dist	606,694	102,000	429,710	(327,710)	Budget Error - Not in Line with Trend
393	SPED and Transitional Contracted Svcs	54,067	-	367,980	(367,980)	Budget Error - No Budget
394	Pymts for Ed Purposes to Oth Agencies - Non Sch D	108,190	201,000	191,654	9,346	Ok
396	Salary Purch from Anoth Sch Dist	113,240	-	122,374	(122,374)	Budget Error - No Budget
397	Benefits Purch from Anoth Sch Dist	37,067	-	37,528	(37,528)	Budget Error - No Budget
398	Interdepartmental Chargeback	-	-	-	-	Ok
399	Purch of SPED Contracted Svcs from anoth Dist/Co	1,103	-	182	(182)	Budget Error - No Budget
TOTAL PURCHASED SERVICES		10,475,334	10,742,223	11,396,889	(654,666)	
SUPPLIES						
401	Non Instr General Supplies	726,163	658,845	849,596	(190,751)	Budget Error - Should have Researched why the increase and adjusted
405	Awards	4,929	7,500	4,138	3,362	Ok
406	Instructional Software Licensing	-	-	-	-	Ok
410	Co-Ex-Curricular Supplies	178,441	100,100	196,495	(96,395)	Budget Error - Not in Line with Trend
411	Medical Trainer	-	3,500	-	3,500	Budget Error - Not in Line with Trend
415	Team Uniforms	62,905	19,500	40,678	(21,178)	Budget Error - Not in Line with Trend
416	State Tournament	9,055	3,000	3,778	(778)	Ok
430	Non-Individ Instr Supplies	952,673	871,946	737,329	134,617	Ok
432	Curriculum Development	171	900	-	900	Ok
433	Individ Instr Supplies	128,556	109,588	122,882	(13,294)	Ok
437	First Aid Supplies	1,949	10,500	9,908	592	Ok
440	Fuels	329,042	395,500	250,160	145,340	Ok
442	Maintenance & Supplies	382	5,000	28	4,973	Ok
450	Materials Purch for Resale	58,998	2,620	62,979	(60,359)	Budget Error - Not in Line with Trend



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455	Non-Instructional Tech Supplies	-	-	-	-	Ok
456	Instructional Tech Supplies	-	-	-	-	Ok
460	Textbooks & Workbooks	37,292	22,320	52,705	(30,385)	Budget Error - Not in Line with Trend
461	Standardized Tests	78,831	-	107,845	(107,845)	Budget Error - No Budget
465	Non-Instructional Technology Devices	-	-	-	-	Ok
466	Instructional Technology Devices	-	-	-	-	Ok
470	Media Resources	52,475	37,958	48,785	(10,827)	Ok
480	A-V Aids	12,328	11,700	7,374	4,326	Ok
489	Periodicals & Newspapers	6,594	5,991	5,619	372	Ok
490	Food	111,966	62,235	157,435	(95,200)	Budget Error - Not in Line with Trend
	TOTAL SUPPLIES	2,752,751	2,328,703	2,657,733	(329,031)	
	EQUIPMENT					
505	Non Instruct Tech Software	-	-	-	-	Ok
511	Site or Grounds Improvement	-	-	6,042	(6,042)	Budget Error - No Budget
520	Building Acquisition or Construction	-	-	9,600	(9,600)	Budget Error - No Budget
522	Building Improvements	114,067	238,992	205,162	33,830	Budget Error - Should have Researched why the increase and adjusted
525	Carver Scott Voc-Cap	139	-	-	-	Ok
530	Other Equipment	354,199	373,927	576,133	(202,206)	Budget Error - Should have Researched why the increase and adjusted
533	Other Equipment Direct SPED Instruction	761	4,000	1,572	2,428	Ok
535	Capital Leases	133,147	100,000	1,239,504	(1,139,504)	Budget Error - Should have Researched why the increase and adjusted
550	Other Vehicles	-	-	-	-	Ok
555	Technology Equipment	662,460	817,176	866,223	(49,047)	Ok
556	Technology Equipment Direct SPED Instruction	26,441	-	18,418	(18,418)	Budget Error - No Budget
560	Library Books	6,536	7,500	5,060	2,440	Ok
561	Audio Visual Equipment	256	-	934	(934)	Budget Error - No Budget
562	Textbooks	688,128	780,408	673,595	106,813	Budget Error - Not in Line with Trend
563	Non-Instructional Software Licensing	338,895	150,000	224,656	(74,656)	Budget Error - Not in Line with Trend
580	Principal on Capital Lease	610,000	-	525,000	(525,000)	Budget Error - No Budget
581	Interest on Capital Lease	576,067	-	482,414	(482,414)	Budget Error - No Budget
589	Lease Install Contract (Oth Financing SRC)	-	-	(1,239,504)	1,239,504	Budget Error - Should have Researched why the increase and adjusted
590	Other Capital	157,339	-	87,237	(87,237)	Budget Error - No Budget
	TOTAL EQUIPMENT	3,668,435	2,472,003	3,682,046	(1,210,044)	



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	TOTAL SUPPLIES & EQUIPMENT	6,421,186	4,800,705	6,339,779	(1,539,074)	
	DEBT SERVICE					
740	Cash Flow Borrowing Interest	-	-	-	-	
790	Other Debt Service	-	-	-	-	
	TOTAL DEBT SERVICE	-	-	-	-	
	OTHER EXPENDITURES					
810	Judgements Against the District	-	-	9,000	(9,000)	Budget Error - No Budget
820	Dues, Membership, Licenses & Certain Fees	118,083	86,672	137,559	(50,887)	Budget Error - Not in Line with Trend
821	TIES Membership	1,206	125,000	265,190	(140,190)	Budget Error - Not in Line with Trend
849	Graduation Expense	12,560	15,000	20,320	(5,320)	Ok
874	Operations & Maint. Contingency	-	10,000	-	10,000	Ok
895	Federal & Nonpublic Indirect Cost	(661)	2,500	-	2,500	Budget Error - Not in Line with Trend
896	Taxes, Special Assessments & Interest Penalties	-	-	-	-	Ok
898	Scholarships	-	-	297	(297)	Budget Error - No Budget
899	Miscellaneous	535,453	418,279	192,860	225,419	Budget Error - Should have Researched why the decrease in the budget
	TOTAL OTHER EXPENDITURES	666,642	657,451	625,227	32,224	
	GENERAL FUND TOTAL	82,539,054	82,992,710	88,873,508	(5,880,798)	