

## BUDGET COMPARISON

May 20, 2010

	Budget 2009-2010	Budget 2010-2011	% Change
<b><u>GENERAL FUND (10)</u></b>			
<b><u>REVENUES &amp; OTHER FINANCING SOURCES</u></b>			
Taxes	\$11,784,819	\$12,274,058	4.15%
School Activity Income	79,016	80,000	1.25%
Interest On Investments	25,000	17,000	-32.00%
Other Revenue, Local Sources	168,850	124,300	-26.38%
<b>TOTAL LOCAL SOURCES</b>	<b>\$12,057,685</b>	<b>\$12,495,358</b>	<b>3.63%</b>
<b>INTERDISTRICT TRANSFERS IN WISCONSIN</b>	<b>\$804,086</b>	<b>\$1,006,450</b>	<b>25.17%</b>
State Aid - Categorical	\$163,024	\$150,000	-7.99%
State Aid - General	15,328,482	15,328,482	0.00%
State Special Projects Grants	129,285	0	-100.00%
Other State Aid	2,700	3,200	18.52%
Tax Exempt Computer Aid	53,665	56,698	5.65%
<b>TOTAL STATE SOURCES</b>	<b>\$15,677,156</b>	<b>\$15,538,380</b>	<b>-0.89%</b>
Sale or Loss of Fixed Assets	5,000	0	-100.00%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100.00%</b>
Refund of Disbursements	\$15,000	\$15,000	0.00%
Miscellaneous Revenues	16,750	12,000	-28.36%
<b>TOTAL OTHER SOURCES</b>	<b>\$31,750</b>	<b>\$27,000</b>	<b>-14.96%</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$28,575,677</b>	<b>\$29,067,188</b>	<b>1.72%</b>
<b><u>EXPENDITURES &amp; OTHER FINANCING USES</u></b>			
Undifferentiated Curriculum	\$4,462,684	\$4,641,049	4.00%
Regular Curriculum	7,649,139	7,741,056	1.20%
Vocational Curriculum	1,118,977	1,051,910	-5.99%
Physical Curriculum	988,068	936,232	-5.25%
Co-Curricular Activities	319,110	327,008	2.48%
Special Needs Curriculum	427,116	430,836	0.87%
<b>TOTAL INSTRUCTION</b>	<b>\$14,965,094</b>	<b>\$15,128,091</b>	<b>1.09%</b>
Pupil Services	\$711,180	\$700,657	-1.48%
Instructional Staff Services	1,448,127	1,371,610	-5.28%
General Administration	405,255	398,113	-1.76%
School Building Administration	1,486,883	1,481,255	-0.38%
Business Administration	5,286,488	5,219,418	-1.27%
Central Services	586,995	560,377	-4.53%
Insurance & Judgments	182,839	168,759	-7.70%
Debt Services	2,000	1,452	-27.40%
Other Support Services	60,396	63,250	4.73%
<b>TOTAL SUPPORT SERVICES</b>	<b>\$10,170,163</b>	<b>\$9,964,891</b>	<b>-2.02%</b>
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>\$3,324,629</b>	<b>\$3,685,228</b>	<b>10.85%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$28,459,886</b>	<b>\$28,778,210</b>	<b>1.12%</b>
<b><u>SPECIAL EDUCATION FUND (27)</u></b>			
<b><u>Revenues &amp; Other Financing Sources</u></b>			
Total Local Sources	\$2,457,010	\$2,796,537	13.82%
Total Interdistrict Transfers in Wisconsin	119,840	160,386	33.83%
Total Revenues From Intermediate Sources	10,000	10,000	0.00%
Total Revenues From State Sources	991,532	964,861	-2.69%
Total Federal Revenues	62,500	62,500	0.00%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$3,640,882</b>	<b>\$3,994,284</b>	<b>9.71%</b>
Expenditures & Other Financing Uses	<b>\$3,640,882</b>	<b>\$3,994,284</b>	<b>9.71%</b>

	Budget 2009-2010	Budget 2010-2011	% Change
<b><u>NON-REFERENDUM DEBT SERVICE FUND (38)</u></b>			
Revenues & Other Financing Sources	\$0	\$261,510	0.00%
Expenditures & Other Financing Uses	\$0	\$261,510	0.00%
<b><u>REFERENDUM DEBT SERVICE FUND (39)</u></b>			
Revenues & Other Financing Sources	\$2,545,309	\$2,551,517	0.24%
Expenditures & Other Financing Uses	\$2,572,815	\$2,581,565	0.34%
<b><u>FOOD SERVICE FUND (50)</u></b>			
Revenues & Other Financing Sources	\$1,280,665	\$1,289,440	0.69%
Expenditures & Other Financing Uses	\$1,263,202	\$1,283,700	1.62%
<b><u>EMPLOYEE BENEFIT TRUST FUND (73)</u></b>			
Revenues & Other Financing Sources	\$617,041	\$816,275	32.29%
Expenditures & Other Financing Uses	\$587,658	\$777,404	32.29%
<b><u>COMMUNITY SERVICE FUND (80)</u></b>			
Revenues & Other Financing Sources	\$20,050	\$72,745	262.82%
Expenditures & Other Financing Uses	\$20,050	\$72,745	262.82%
<b><u>PROPERTY TAX LEVY</u></b>			
General Fund (Current Year)	\$11,779,526	\$12,268,804	4.15%
General Fund (Prior Year)	5,293	5,254	-0.74%
Non-Referendum Debt Service Fund	0	261,510	0.00%
Referendum Debt Service Fund	2,542,189	2,548,517	0.25%
Community Service Fund	0	52,695	0.00%
<b>TOTAL SCHOOL LEVY</b>	<b>\$14,327,008</b>	<b>\$15,136,780</b>	<b>5.65%</b>

The sum of the General Fund property tax and General State Aid is limited by the Wisconsin Revenue Cap, and was estimated based on no increase in state aid dollars. However, how much will come from each of these two sources will not be known until October.

The Non-Referendum Debt Service Fund is listed beginning with the 2010-11 fiscal year as a result of the Board of Education's action to refinance the District's unfunded pension liability with the State of Wisconsin. This levy is under the revenue limit and is a shift from the general fund levy.

The Community Service Fund increases in the 2010-11 fiscal year as a result of the Board of Education's action on April 15, 2010 to move a portion of the Middle School pool operations to the Community Service Fund to compensate for public use of the facility.