

BUDGET COMPARISON

May 19, 2011

	Revised Budget 2010-2011	Prelim Budget 2011-2012	% Change
<u>GENERAL FUND (10)</u>			
<u>REVENUES & OTHER FINANCING SOURCES</u>			
Taxes	\$12,622,121	\$12,444,210	-1.41%
School Activity Income	80,000	82,085	2.61%
Interest On Investments	6,360	10,000	57.23%
Other Revenue, Local Sources	396,831	139,274	-64.90%
TOTAL LOCAL SOURCES	\$13,105,312	\$12,675,569	-3.28%
INTERDISTRICT TRANSFERS IN WISCONSIN	\$946,243	\$1,010,782	6.82%
State Aid - Categorical	\$150,000	\$155,000	3.33%
State Aid - General	15,530,744	14,226,162	-8.40%
State Special Projects Grants	0	0	0.00%
Other State Aid	5,200	3,200	-38.46%
Tax Exempt Computer Aid	55,117	54,293	-1.50%
TOTAL STATE SOURCES	\$15,741,061	\$14,438,655	-8.27%
Federal Special Project Grants	\$495,814	\$365,726	-26.24%
Title I Grant	250,644	219,762	-12.32%
TOTAL FEDERAL SOURCES	\$746,458	\$585,488	-21.56%
Sale or Loss of Fixed Assets	0	0	0.00%
TOTAL OTHER FINANCING SOURCES	\$0	\$0	0.00%
Refund of Disbursements	\$15,000	\$45,000	200.00%
Miscellaneous Revenues	12,000	16,770	39.75%
TOTAL OTHER SOURCES	\$27,000	\$61,770	128.78%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$30,566,074	\$28,772,264	-5.87%
<u>EXPENDITURES & OTHER FINANCING USES</u>			
Undifferentiated Curriculum	\$4,649,423	\$4,480,356	-3.64%
Regular Curriculum	8,283,337	7,792,914	-5.92%
Vocational Curriculum	1,077,555	1,012,344	-6.05%
Physical Curriculum	976,376	955,702	-2.12%
Co-Curricular Activities	317,234	330,570	4.20%
Special Needs Curriculum	511,980	497,786	-2.77%
TOTAL INSTRUCTION	\$15,815,905	\$15,069,673	-4.72%
Pupil Services	\$721,911	\$687,519	-4.76%
Instructional Staff Services	1,671,331	1,565,450	-6.34%
General Administration	403,114	380,624	-5.58%
School Building Administration	1,493,113	1,520,269	1.82%
Business Administration	5,362,539	5,027,096	-6.26%
Central Services	544,610	614,281	12.79%
Insurance & Judgments	163,960	167,473	2.14%
Debt Services	7,170	2,297	-67.96%
Other Support Services	63,250	77,250	22.13%
TOTAL SUPPORT SERVICES	\$10,430,998	\$10,042,259	-3.73%
TOTAL NON-PROGRAM TRANSACTIONS	\$6,718,985	\$3,559,738	-47.02%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$32,965,888	\$28,671,670	-13.03%
<u>SPECIAL EDUCATION FUND (27)</u>			
<u>Revenues & Other Financing Sources</u>			
Total Local Sources	\$2,773,565	\$2,578,107	-7.05%
Total Interdistrict Transfers in Wisconsin	142,716	148,227	3.86%
Total Revenues From Intermediate Sources	10,000	10,000	0.00%
Total Revenues From State Sources	994,458	1,056,536	6.24%
Total Federal Revenues	872,503	664,501	-23.84%
Total Revenues & Other Financing Sources	\$4,793,242	\$4,457,371	-7.01%
Expenditures & Other Financing Uses	\$4,793,242	\$4,457,371	-7.01%

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<u>NON-REFERENDUM DEBT SERVICE FUND (38)</u>			
Revenues & Other Financing Sources	\$3,059,007	\$0	0.00%
Expenditures & Other Financing Uses	\$3,063,408	\$0	0.00%
<u>REFERENDUM DEBT SERVICE FUND (39)</u>			
Revenues & Other Financing Sources	\$2,551,517	\$2,549,283	-0.09%
Expenditures & Other Financing Uses	\$2,581,565	\$2,580,471	-0.04%
<u>FOOD SERVICE FUND (50)</u>			
Revenues & Other Financing Sources	\$1,289,440	\$1,336,388	3.64%
Expenditures & Other Financing Uses	\$1,278,542	\$1,297,173	1.46%
<u>EMPLOYEE BENEFIT TRUST FUND (73)</u>			
Revenues & Other Financing Sources	\$868,478	\$1,133,314	30.49%
Expenditures & Other Financing Uses	\$827,121	\$1,077,918	30.32%
<u>COMMUNITY SERVICE FUND (80)</u>			
Revenues & Other Financing Sources	\$72,745	\$72,745	0.00%
Expenditures & Other Financing Uses	\$72,745	\$72,745	0.00%
<u>COOPERATIVE PROGRAMS FUND (95)</u>			
Revenues & Other Financing Sources	\$0	\$91,277	0.00%
Expenditures & Other Financing Uses	\$0	\$91,277	0.00%
<u>PROPERTY TAX LEVY</u>			
General Fund (Current Year)	\$12,616,867	\$12,435,409	-1.44%
General Fund (Prior Year)	5,254	8,801	67.51%
Referendum Debt Service Fund	2,548,517	2,545,783	-0.11%
Community Service Fund	52,695	52,695	0.00%
TOTAL SCHOOL LEVY	\$15,223,333	\$15,042,688	-1.19%

The sum of the General Fund property tax and General State Aid is limited by the Wisconsin Revenue Cap, and was estimated based a 8.4% decrease in state aid dollars. However, how much will come from each of these two sources will not be known until October.

The Cooperative Programs Fund begins in the 2011-12 fiscal year as a result of accounting changes per DPI standards. This fund contains the Title III-A and Carl Perkins grants for which we participate in consortiums with other districts.