

**SCHOOL DISTRICT OF FORT ATKINSON**

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| <b>BUDGET ADOPTION 2012-2013</b>                            |                              |                                |                             |
|---|------------------------------|--------------------------------|-----------------------------|
| <b>GENERAL FUND (FUND 10)</b>                               | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
| Beginning Fund Balance (Account 930 000)                    | 8,963,966.18                 | <b>7,657,432.92</b>            | <b>8,173,319.88</b>         |
| Ending Fund Balance, Nonspendable (Acct. 935 000)           | 90,448.32                    | 57,366.72                      | 57,366.72                   |
| Ending Fund Balance, Restricted (Acct. 936 000)             | 0.00                         | 0.00                           | 0.00                        |
| Ending Fund Balance, Committed (Acct. 937 000)              | 0.00                         | 0.00                           | 0.00                        |
| Ending Fund Balance, Assigned (Acct. 938 000)               | 89,488.70                    | 88,657.00                      | 88,657.00                   |
| Ending Fund Balance, Unassigned (Acct. 939 000)             | 7,477,495.90                 | 8,027,296.16                   | 8,103,778.39                |
| <b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>            | <b>7,657,432.92</b>          | <b>8,173,319.88</b>            | <b>8,249,802.11</b>         |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>               |                              |                                |                             |
| 100 Transfers-in  | 0.00                         | 0.00                           | 0.00                        |
| <b>Local Sources</b>  |                              |                                |                             |
| 210 Taxes   | 12,622,121.00                | 12,591,239.00                  | 12,895,323.00               |
| 240 Payments for Services                                   | 0.00                         | 4,900.00                       | 6,500.00                    |
| 260 Non-Capital Sales                                       | 11,645.35                    | 14,879.90                      | 0.00                        |
| 270 School Activity Income                                  | 81,181.95                    | 78,738.88                      | 80,385.00                   |
| 280 Interest on Investments                                 | 11,482.86                    | 11,951.71                      | 11,000.00                   |
| 290 Other Revenue, Local Sources                            | 428,093.03                   | 169,565.19                     | 142,210.00                  |
| <b>Subtotal Local Sources</b>                               | <b>13,154,524.19</b>         | <b>12,871,274.68</b>           | <b>13,135,418.00</b>        |
| <b>Other School Districts Within Wisconsin</b>              |                              |                                |                             |
| 310 Transit of Aids   | 19,268.00                    | 0.00                           | 0.00                        |
| 340 Payments for Services                                   | 892,120.00                   | 1,107,826.05                   | 1,308,335.00                |
| 380 Medical Service Reimbursements                          | 0.00                         | 0.00                           | 0.00                        |
| 390 Other Inter-district, Within Wisconsin                  | 0.00                         | 0.00                           | 0.00                        |
| <b>Subtotal Other School Districts within Wisconsin</b>     | <b>911,388.00</b>            | <b>1,107,826.05</b>            | <b>1,308,335.00</b>         |
| <b>Other School Districts Outside Wisconsin</b>             |                              |                                |                             |
| 440 Payments for Services                                   | 0.00                         | 0.00                           | 0.00                        |
| 490 Other Inter-district, Outside Wisconsin                 | 0.00                         | 0.00                           | 0.00                        |
| <b>Subtotal Other School Districts Outside Wisconsin</b>    | <b>0.00</b>                  | <b>0.00</b>                    | <b>0.00</b>                 |
| <b>Intermediate Sources</b>                                 |                              |                                |                             |
| 510 Transit of Aids   | 1,940.49                     | 3,676.00                       | 0.00                        |
| 530 Payments for Services from CCDEB                        | 0.00                         | 0.00                           | 0.00                        |
| 540 Payments for Services from CESA                         | 0.00                         | 0.00                           | 0.00                        |
| 580 Medical Services Reimbursement                          | 0.00                         | 0.00                           | 0.00                        |
| 590 Other Intermediate Sources                              | 0.00                         | 0.00                           | 0.00                        |
| <b>Subtotal Intermediate Sources</b>                        | <b>1,940.49</b>              | <b>3,676.00</b>                | <b>0.00</b>                 |
| <b>State Sources</b>  |                              |                                |                             |
| 610 State Aid -- Categorical                                | 159,980.50                   | 119,836.94                     | 259,650.00                  |
| 620 State Aid -- General                                    | 15,520,864.00                | 14,242,857.00                  | 14,242,857.00               |
| 630 DPI Special Project Grants                              | 5,394.60                     | 2,700.00                       | 0.00                        |
| 640 Payments for Services                                   | 0.00                         | 0.00                           | 0.00                        |
| 650 Student Achievement Guarantee in Education (SAGE Grant) | 0.00                         | 0.00                           | 0.00                        |
| 660 Other State Revenue Through Local Units                 | 4,555.90                     | 4,561.43                       | 3,200.00                    |
| 690 Other Revenue   | 55,117.00                    | 62,754.00                      | 64,006.00                   |
| <b>Subtotal State Sources</b>                               | <b>15,745,912.00</b>         | <b>14,432,709.37</b>           | <b>14,569,713.00</b>        |

|    | Audited<br>2010-2011                                 | Unaudited<br>2011-2012 | Budget<br>2012-2013  |
|----|--|------------------------|----------------------|
| 1  | <b>GENERAL FUND (FUND 10)</b>                        |                        |                      |
|    | <b>Federal Sources</b>                               |                        |                      |
| 2  | 0.00   | 0.00                   | 0.00                 |
| 3  | 710 Transit of Aids                                  |                        |                      |
| 4  | 0.00   | 0.00                   | 0.00                 |
| 5  | 720 Impact Aid                                       |                        |                      |
| 6  | 279,340.31   | 211,467.72             | 255,593.00           |
| 7  | 730 DPI Special Project Grants                       |                        |                      |
| 8  | 360,437.59   | 308,081.76             | 343,646.00           |
| 9  | 750 IASA Grants                                      |                        |                      |
| 10 | 0.00   | 0.00                   | 0.00                 |
| 11 | 760 JTPA   |                        |                      |
| 12 | 0.00   | 0.00                   | 0.00                 |
| 13 | 770 Other Federal Revenue Through Local Units        |                        |                      |
| 14 | 653,479.00   | 11,914.00              | 0.00                 |
| 15 | 780 Other Federal Revenue Through State              |                        |                      |
| 16 | 0.00   | 0.00                   | 0.00                 |
| 17 | 790 Other Federal Revenue - Direct                   |                        |                      |
| 18 | <b>1,293,256.90</b>                                  | <b>531,463.48</b>      | <b>599,239.00</b>    |
| 19 | <b>Subtotal Federal Sources</b>                      |                        |                      |
| 20 | <b>Other Financing Sources</b>                       |                        |                      |
| 21 | 0.00   | 0.00                   | 0.00                 |
| 22 | 850 Reorganization Settlement                        |                        |                      |
| 23 | 443.80   | 49.50                  | 0.00                 |
| 24 | 860 Compensation, Fixed Assets                       |                        |                      |
| 25 | 0.00   | 0.00                   | 0.00                 |
| 26 | 870 Long-Term Obligations                            |                        |                      |
| 27 | <b>443.80</b>  | <b>49.50</b>           | <b>0.00</b>          |
| 28 | <b>Subtotal Other Financing Sources</b>              |                        |                      |
| 29 | <b>Other Revenues</b>                                |                        |                      |
| 30 | 0.00   | 0.00                   | 0.00                 |
| 31 | 960 Adjustments                                      |                        |                      |
| 32 | 164,115.10   | 97,326.30              | 35,000.00            |
| 33 | 970 Refund of Disbursement                           |                        |                      |
| 34 | 0.00   | 0.00                   | 0.00                 |
| 35 | 980 Medical Service Reimbursement                    |                        |                      |
| 36 | 11,778.25  | 15,631.00              | 16,770.00            |
| 37 | 990 Miscellaneous                                    |                        |                      |
| 38 | <b>175,893.35</b>                                    | <b>112,957.30</b>      | <b>51,770.00</b>     |
| 39 | <b>Subtotal Other Revenues</b>                       |                        |                      |
| 40 | <b>31,283,358.73</b>                                 | <b>29,059,956.38</b>   | <b>29,664,475.00</b> |
| 41 | <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  |                        |                      |
| 42 | <b>EXPENDITURES &amp; OTHER FINANCING USES</b>       |                        |                      |
| 43 | <b>Instruction</b>                                   |                        |                      |
| 44 | 4,574,435.30   | 4,382,957.76           | 4,459,050.86         |
| 45 | 110 000 Undifferentiated Curriculum                  |                        |                      |
| 46 | 8,139,303.96   | 7,662,688.82           | 8,008,710.74         |
| 47 | 120 000 Regular Curriculum                           |                        |                      |
| 48 | 1,083,016.63   | 1,029,874.43           | 1,063,030.47         |
| 49 | 130 000 Vocational Curriculum                        |                        |                      |
| 50 | 990,792.15   | 930,408.80             | 957,256.49           |
| 51 | 140 000 Physical Curriculum                          |                        |                      |
| 52 | 303,206.37   | 303,391.92             | 318,077.97           |
| 53 | 160 000 Co-Curricular Activities                     |                        |                      |
| 54 | 486,895.81   | 438,210.13             | 460,686.95           |
| 55 | 170 000 Other Special Needs                          |                        |                      |
| 56 | <b>15,577,650.22</b>                                 | <b>14,747,531.86</b>   | <b>15,266,813.48</b> |
| 57 | <b>Subtotal Instruction</b>                          |                        |                      |
| 58 | <b>Support Sources</b>                               |                        |                      |
| 59 | 704,542.78   | 677,204.55             | 693,347.96           |
| 60 | 210 000 Pupil Services                               |                        |                      |
| 61 | 1,522,691.79   | 1,458,071.11           | 1,566,407.33         |
| 62 | 220 000 Instructional Staff Services                 |                        |                      |
| 63 | 464,876.88   | 379,751.92             | 387,756.00           |
| 64 | 230 000 General Administration                       |                        |                      |
| 65 | 1,502,711.45   | 1,503,429.43           | 1,537,432.00         |
| 66 | 240 000 School Building Administration               |                        |                      |
| 67 | 5,282,445.93   | 5,119,185.38           | 5,030,229.00         |
| 68 | 250 000 Business Administration                      |                        |                      |
| 69 | 607,336.40   | 667,757.64             | 621,666.00           |
| 70 | 260 000 Central Services                             |                        |                      |
| 71 | 183,980.91   | 246,520.24             | 219,131.00           |
| 72 | 270 000 Insurance & Judgments                        |                        |                      |
| 73 | 2,297.80   | 1,452.00               | 1,452.00             |
| 74 | 280 000 Debt Services                                |                        |                      |
| 75 | 63,264.00  | 77,313.00              | 84,850.00            |
| 76 | 290 000 Other Support Services                       |                        |                      |
| 77 | <b>10,334,147.94</b>                                 | <b>10,130,685.27</b>   | <b>10,142,271.29</b> |
| 78 | <b>Subtotal Support Sources</b>                      |                        |                      |
| 79 | <b>Non-Program Transactions</b>                      |                        |                      |
| 80 | 5,775,655.03   | 2,697,375.34           | 3,065,686.00         |
| 81 | 410 000 Inter-fund Transfers                         |                        |                      |
| 82 | 893,335.26   | 965,132.90             | 1,107,722.00         |
| 83 | 430 000 Instructional Service Payments               |                        |                      |
| 84 | 9,103.54   | 3,344.05               | 5,500.00             |
| 85 | 490 000 Other Non-Program Transactions               |                        |                      |
| 86 | <b>6,678,093.83</b>                                  | <b>3,665,852.29</b>    | <b>4,178,908.00</b>  |
| 87 | <b>Subtotal Non-Program Transactions</b>             |                        |                      |
| 88 | <b>32,589,891.99</b>                                 | <b>28,544,069.42</b>   | <b>29,587,992.77</b> |
| 89 | <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> |                        |                      |

| <b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>  | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | 2,083.76                     | 2,095.56                       | 4,232.57                    |
| <b>900 000 Ending Fund Balance</b>                   | <b>2,095.56</b>              | <b>4,232.57</b>                | <b>4,233.45</b>             |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>4,822,187.43</b>          | <b>4,703,175.82</b>            | <b>4,749,888.00</b>         |
| 100 000 Instruction                                  | 3,628,800.44                 | 3,552,998.35                   | 3,648,312.93                |
| 200 000 Support Services                             | 1,005,979.57                 | 932,098.90                     | 949,574.19                  |
| 400 000 Non-Program Transactions                     | 187,395.62                   | 215,941.56                     | 152,000.00                  |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>4,822,175.63</b>          | <b>4,701,038.81</b>            | <b>4,749,887.12</b>         |

| <b>DEBT SERVICE FUND (FUNDS 38, 39)</b>              | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | 876,236.13                   | 842,265.40                     | 810,699.16                  |
| <b>900 000 ENDING FUND BALANCES</b>                  | <b>842,265.40</b>            | <b>810,699.16</b>              | <b>776,755.16</b>           |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>5,611,001.02</b>          | <b>2,548,116.49</b>            | <b>2,547,152.00</b>         |
| 281 000 Long-Term Capital Debt                       | 2,581,563.76                 | 2,579,682.73                   | 2,581,096.00                |
| 282 000 Refinancing                                  | 4,396.76                     | 0.00                           | 0.00                        |
| 283 000 Operational Debt                             | 0.00                         | 0.00                           | 0.00                        |
| 285 000 Post Employment Benefit Debt                 | 0.00                         | 0.00                           |                             |
| 289 000 Other Long-Term General Obligation Debt      | 3,059,011.23                 | 0.00                           | 0.00                        |
| 400 000 Non-Program Transactions                     | 0.00                         | 0.00                           |                             |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>5,644,971.75</b>          | <b>2,579,682.73</b>            | <b>2,581,096.00</b>         |
| <b>842 000 INDEBTEDNESS, END OF YEAR</b>             | <b>19,205,000.00</b>         | <b>0.00</b>                    | <b>0.00</b>                 |

| <b>FOOD SERVICE FUND (FUND 50)</b>                   | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | 79,385.70                    | 166,726.91                     | 162,193.67                  |
| <b>900 000 ENDING FUND BALANCE</b>                   | <b>166,726.91</b>            | <b>162,193.67</b>              | <b>162,954.67</b>           |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>1,358,132.89</b>          | <b>1,368,439.74</b>            | <b>1,355,658.00</b>         |
| 200 000 Support Services                             | 1,270,791.68                 | 1,372,972.98                   | 1,354,897.00                |
| 400 000 Non-Program Transactions                     | 0.00                         | 0.00                           | 0.00                        |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>1,270,791.68</b>          | <b>1,372,972.98</b>            | <b>1,354,897.00</b>         |

| <b>EMPLOYEE BENEFIT TRUST FUND (FUND 73)</b>         | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | 109,187.38                   | 151,504.54                     | 203,009.16                  |
| <b>900 000 Ending Fund Balance</b>                   | <b>151,504.54</b>            | <b>203,009.16</b>              | <b>259,578.16</b>           |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>860,531.64</b>            | <b>1,043,434.68</b>            | <b>1,157,940.00</b>         |
| 200 000 Support Services                             | 0.00                         | 0.00                           | 0.00                        |
| 400 000 Non-Program Transactions                     | 818,214.48                   | 991,930.06                     | 1,101,371.00                |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>818,214.48</b>            | <b>991,930.06</b>              | <b>1,101,371.00</b>         |

| <b>COMMUNITY SERVICE FUND (FUND 80)</b>              | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | 17,197.42                    | 14,695.22                      | 10,210.88                   |
| <b>900 000 ENDING FUND BALANCE</b>                   | <b>14,695.22</b>             | <b>10,210.88</b>               | <b>10,210.88</b>            |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>76,184.64</b>             | <b>79,918.30</b>               | <b>74,695.00</b>            |
| 200 000 Support Services                             | 54,623.33                    | 59,205.33                      | 52,695.00                   |
| 300 000 Community Services                           | 24,063.51                    | 25,197.31                      | 22,000.00                   |
| 400 000 Non-Program Transactions                     | 0.00                         | 0.00                           | 0.00                        |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>78,686.84</b>             | <b>84,402.64</b>               | <b>74,695.00</b>            |

| <b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b> | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                                   | 0.00                         | 0.00                           | 0.00                        |
| <b>900 000 ENDING FUND BALANCE</b>                               | <b>0.00</b>                  | <b>0.00</b>                    | <b>0.00</b>                 |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>              | <b>0.00</b>                  | <b>47,764.25</b>               | <b>54,934.00</b>            |
| 100 000 Instruction  | 0.00                         | 43,409.14                      | 45,927.00                   |
| 200 000 Support Services   | 0.00                         | 4,355.11                       | 9,007.00                    |
| 400 000 Non-Program Transactions                                 | 0.00                         | 0.00                           | 0.00                        |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>             | <b>0.00</b>                  | <b>47,764.25</b>               | <b>54,934.00</b>            |

**PROPOSED PROPERTY TAX LEVY**

| <b>FUND</b>                       | <b>Audited<br/>2010-2011</b> | <b>Unaudited<br/>2011-2012</b> | <b>Budget<br/>2012-2013</b> |
|-----------------------------------|------------------------------|--------------------------------|-----------------------------|
| General Fund                      | 12,622,121.00                | 12,591,239.00                  | 12,895,323.00               |
| Referendum Debt Service Fund      | 2,548,517.00                 | 2,545,783.00                   | 2,544,652.00                |
| Non-Referendum Debt Service Fund  | 0.00                         | 0.00                           | 0.00                        |
| Capital Expansion Fund            | 0.00                         | 0.00                           | 0.00                        |
| Community Service Fund            | 52,695.00                    | 52,695.00                      | 52,695.00                   |
| <b>TOTAL SCHOOL LEVY</b>          | <b>15,223,333.00</b>         | <b>15,189,717.00</b>           | <b>15,492,670.00</b>        |
| <b>PERCENTAGE INCREASE --</b>     |                              |                                |                             |
| <b>TOTAL LEVY FROM PRIOR YEAR</b> |                              | <b>-0.22%</b>                  | <b>1.99%</b>                |