

**BUDGET COMPARISON**

June 19, 2014

	Revised Budget 2013-2014	Prelim Budget 2014-2015	%
			Change
<b><u>GENERAL FUND (10)</u></b>			
<b><u>REVENUES &amp; OTHER FINANCING SOURCES</u></b>			
Taxes	\$11,890,699	\$12,890,453	8.41%
School Activity Income	86,280	78,490	-9.03%
Interest On Investments	14,000	14,000	0.00%
Other Revenue, Local Sources	144,801	137,755	-4.87%
<b>TOTAL LOCAL SOURCES</b>	<b>\$12,135,780</b>	<b>\$13,120,698</b>	<b>8.12%</b>
<b>INTERDISTRICT TRANSFERS IN WISCONSIN</b>	<b>\$1,142,603</b>	<b>\$1,165,637</b>	<b>2.02%</b>
State Aid - Categorical	\$331,664	\$545,350	64.43%
State Aid - General	16,086,025	16,393,107	1.91%
State Special Projects Grants	0	0	0.00%
Other State Aid	4,650	4,500	-3.23%
Tax Exempt Computer Aid	91,919	90,532	-1.51%
<b>TOTAL STATE SOURCES</b>	<b>\$16,514,258</b>	<b>\$17,033,489</b>	<b>3.14%</b>
Federal Special Project Grants	\$246,755	\$233,790	-5.25%
Title I Grant	474,573	479,898	1.12%
<b>TOTAL FEDERAL SOURCES</b>	<b>\$721,328</b>	<b>\$713,688</b>	<b>-1.06%</b>
Sale or Loss of Fixed Assets	\$142,537	\$45,500	-68.08%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$142,537</b>	<b>\$45,500</b>	<b>-68.08%</b>
Refund of Disbursements	\$25,000	\$25,000	0.00%
Miscellaneous Revenues	19,200	15,200	-20.83%
<b>TOTAL OTHER SOURCES</b>	<b>\$44,200</b>	<b>\$40,200</b>	<b>-9.05%</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$30,700,706</b>	<b>\$32,119,212</b>	<b>4.62%</b>
<b><u>EXPENDITURES &amp; OTHER FINANCING USES</u></b>			
Undifferentiated Curriculum	\$4,908,787	\$4,865,437	-0.88%
Regular Curriculum	7,924,646	8,006,634	1.03%
Vocational Curriculum	1,133,278	1,171,823	3.40%
Physical Curriculum	997,459	1,009,617	1.22%
Co-Curricular Activities	327,014	333,041	1.84%
Special Needs Curriculum	478,938	440,218	-8.08%
<b>TOTAL INSTRUCTION</b>	<b>\$15,770,122</b>	<b>\$15,826,770</b>	<b>0.36%</b>
Pupil Services	\$769,550	\$773,542	0.52%
Instructional Staff Services	1,517,855	1,537,598	1.30%
General Administration	424,127	445,485	5.04%
School Building Administration	1,576,596	1,644,433	4.30%
Business Administration	5,384,326	5,106,942	-5.15%
Central Services	829,568	635,576	-23.38%
Insurance & Judgments	259,624	282,446	8.79%
Debt Services	1,452	1,452	0.00%
Other Support Services	73,850	84,100	13.88%
<b>TOTAL SUPPORT SERVICES</b>	<b>\$10,836,948</b>	<b>\$10,511,574</b>	<b>-3.00%</b>
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>\$4,580,279</b>	<b>\$4,547,900</b>	<b>-0.71%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$31,187,348</b>	<b>\$30,886,244</b>	<b>-0.97%</b>
<b><u>SPECIAL EDUCATION FUND (27)</u></b>			
<b><u>Revenues &amp; Other Financing Sources</u></b>			
Total Local Sources	\$3,464,701	\$3,376,624	-2.54%
Total Interdistrict Transfers in Wisconsin	31,810	30,810	-3.14%
Total Revenues From Intermediate Sources	12,000	15,000	25.00%
Total Revenues From State Sources	1,107,226	1,257,353	13.56%
Total Federal Revenues	681,397	685,115	0.55%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$5,297,134</b>	<b>\$5,364,902</b>	<b>1.28%</b>
Expenditures & Other Financing Uses	\$5,297,134	\$5,364,902	1.28%

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<b><u>REFERENDUM DEBT SERVICE FUND (39)</u></b>			
Revenues & Other Financing Sources	\$3,243,134	\$2,014,183	-37.89%
Expenditures & Other Financing Uses	\$3,240,583	\$2,048,164	-36.80%
<b><u>FOOD SERVICE FUND (50)</u></b>			
Revenues & Other Financing Sources	\$1,304,157	\$1,340,839	2.81%
Expenditures & Other Financing Uses	\$1,303,438	\$1,263,237	-3.08%
<b><u>EMPLOYEE BENEFIT TRUST FUND (73)</u></b>			
Revenues & Other Financing Sources	\$1,138,791	\$1,281,756	12.55%
Expenditures & Other Financing Uses	\$1,082,658	\$1,218,339	12.53%
<b><u>COMMUNITY SERVICE FUND (80)</u></b>			
Revenues & Other Financing Sources	\$80,384	\$80,384	0.00%
Expenditures & Other Financing Uses	\$76,566	\$80,384	4.99%
<b><u>COOPERATIVE PROGRAMS FUND (95)</u></b>			
Revenues & Other Financing Sources	\$75,242	\$75,302	0.08%
Expenditures & Other Financing Uses	\$75,242	\$75,302	0.08%
<b><u>PROPERTY TAX LEVY</u></b>			
General Fund (Current Year)	\$11,889,781	\$12,889,007	8.40%
General Fund (Prior Year)	918	1,446	57.52%
Referendum Debt Service Fund	3,240,634	2,011,683	-37.92%
Community Service Fund	58,384	58,384	0.00%
<b>TOTAL SCHOOL LEVY</b>	<b>\$15,189,717</b>	<b>\$14,960,520</b>	<b>-1.51%</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 a 1.91% increase in state aid dollars. However, how much will come from each of these two sources will not be known until October.