

**BUDGET COMPARISON**

May 21, 2015

	Revised Budget 2014-2015	Prelim Budget 2015-2016	%
			Change
<b><u>GENERAL FUND (10)</u></b>			
<b><u>REVENUES &amp; OTHER FINANCING SOURCES</u></b>			
Taxes	\$12,889,786	\$13,512,332	4.83%
School Activity Income	74,490	74,490	0.00%
Interest On Investments	14,000	14,000	0.00%
Other Revenue, Local Sources	131,955	123,530	-6.38%
<b>TOTAL LOCAL SOURCES</b>	<b>\$13,110,231</b>	<b>\$13,724,352</b>	<b>4.68%</b>
<b>INTERDISTRICT TRANSFERS IN WISCONSIN</b>	<b>\$1,193,584</b>	<b>\$1,188,992</b>	<b>-0.38%</b>
State Aid - Categorical	\$560,335	\$115,817	-79.33%
State Aid - General	16,408,374	15,937,325	-2.87%
State Special Projects Grants	21,680	0	0.00%
Other State Aid	4,500	4,500	0.00%
Tax Exempt Computer Aid	77,696	80,116	3.11%
<b>TOTAL STATE SOURCES</b>	<b>\$17,072,585</b>	<b>\$16,137,758</b>	<b>-5.48%</b>
Federal Special Project Grants	\$273,149	\$274,374	0.45%
Title I Grant	440,799	409,820	-7.03%
<b>TOTAL FEDERAL SOURCES</b>	<b>\$713,948</b>	<b>\$684,194</b>	<b>-4.17%</b>
Sale or Loss of Fixed Assets	\$45,500	\$45,000	-1.10%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$45,500</b>	<b>\$45,000</b>	<b>-1.10%</b>
Refund of Disbursements	\$25,000	\$37,200	48.80%
Miscellaneous Revenues	15,200	15,500	1.97%
<b>TOTAL OTHER SOURCES</b>	<b>\$40,200</b>	<b>\$52,700</b>	<b>31.09%</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$32,176,048</b>	<b>\$31,832,996</b>	<b>-1.07%</b>
<b><u>EXPENDITURES &amp; OTHER FINANCING USES</u></b>			
Undifferentiated Curriculum	\$4,938,542	\$4,995,717	1.16%
Regular Curriculum	7,957,593	8,510,248	6.95%
Vocational Curriculum	1,107,378	1,017,754	-8.09%
Physical Curriculum	1,002,343	998,432	-0.39%
Co-Curricular Activities	320,711	323,086	0.74%
Special Needs Curriculum	471,678	453,973	-3.75%
<b>TOTAL INSTRUCTION</b>	<b>\$15,798,245</b>	<b>\$16,299,210</b>	<b>3.17%</b>
Pupil Services	\$795,000	\$906,986	14.09%
Instructional Staff Services	1,597,110	1,544,455	-3.30%
General Administration	481,531	375,483	-22.02%
School Building Administration	1,611,718	1,634,137	1.39%
Business Administration	4,986,154	4,794,911	-3.84%
Central Services	641,818	757,013	17.95%
Insurance & Judgments	271,862	333,772	22.77%
Debt Services	1,452	1,777	22.38%
Other Support Services	86,691	64,441	-25.67%
<b>TOTAL SUPPORT SERVICES</b>	<b>\$10,473,336</b>	<b>\$10,412,975</b>	<b>-0.58%</b>
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>\$4,781,828</b>	<b>\$4,836,684</b>	<b>1.15%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$31,053,409</b>	<b>\$31,548,869</b>	<b>1.60%</b>
<b><u>SPECIAL EDUCATION FUND (27)</u></b>			
<b><u>Revenues &amp; Other Financing Sources</u></b>			
Total Local Sources	\$3,655,345	\$3,624,800	-0.84%
Total Interdistrict Transfers in Wisconsin	6,000	6,000	0.00%
Total Revenues From Intermediate Sources	15,000	8,000	-46.67%
Total Revenues From State Sources	1,243,087	1,324,195	6.52%
Total Federal Revenues	641,015	647,024	0.94%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$5,560,447</b>	<b>\$5,610,019</b>	<b>0.89%</b>
Expenditures & Other Financing Uses	\$5,560,447	\$5,610,019	0.89%

	Revised Budget 2014-2015	Prelim Budget 2015-2016	% Change
<b><u>REFERENDUM DEBT SERVICE FUND (39)</u></b>			
Revenues & Other Financing Sources	\$2,014,183	\$2,011,788	-0.12%
Expenditures & Other Financing Uses	\$2,048,164	\$2,041,262	-0.34%
<b><u>FOOD SERVICE FUND (50)</u></b>			
Revenues & Other Financing Sources	\$1,340,839	\$1,334,500	-0.47%
Expenditures & Other Financing Uses	\$1,319,850	\$1,294,179	-1.94%
<b><u>EMPLOYEE BENEFIT TRUST FUND (73)</u></b>			
Revenues & Other Financing Sources	\$1,339,328	\$1,227,759	-8.33%
Expenditures & Other Financing Uses	\$1,273,169	\$1,166,246	-8.40%
<b><u>COMMUNITY SERVICE FUND (80)</u></b>			
Revenues & Other Financing Sources	\$80,384	\$80,384	0.00%
Expenditures & Other Financing Uses	\$80,384	\$80,384	0.00%
<b><u>COOPERATIVE PROGRAMS FUND (95)</u></b>			
Revenues & Other Financing Sources	\$87,282	\$40,959	-53.07%
Expenditures & Other Financing Uses	\$87,282	\$40,959	-53.07%
<b><u>PROPERTY TAX LEVY</u></b>			
General Fund (Current Year)	\$12,888,340	\$13,512,332	4.84%
General Fund (Prior Year)	1,446	0	-100.00%
Referendum Debt Service Fund	2,011,683	2,009,288	-0.12%
Community Service Fund	58,384	58,384	0.00%
<b>TOTAL SCHOOL LEVY</b>	<b>\$14,959,853</b>	<b>\$15,580,004</b>	<b>4.15%</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 2.87% decrease in state aid dollars. However, how much will come from each of these two sources will not be known until October.