

1st DRAFT OF GREEN LAKE SCHOOL DISTRICT BUDGET

Tentatively Approved by Board on 6/22/11

GENERAL FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	1,120,922.92	965,539.33	733,944.40
Ending Fund Balance	965,539.33	733,944.40	554,467.47
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	4,792,212.57	5,066,330.27	4,871,980.00
Inter-district Payments (Source 300 + 400)	247,934.80	247,934.80	250,000.00
Intermediate Sources (Source 500)	3,446.95	3,446.95	4,750.00
State Sources (Source 600)	155,634.55	144,824.46	65,400.00
Federal Sources (Source 700)	265,232.69	161,794.53	79,442.00
All Other Sources (Source 800 + 900)	6,406.43	10,403.01	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,470,867.99	5,634,734.02	5,271,572.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	2,372,242.48	2,256,141.74	1,928,521.00
Support Services (Function 200 000)	2,526,854.36	2,786,898.45	2,820,061.93
Non-Program Transactions (Function 400 000)	727,154.74	823,288.76	702,466.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,626,251.58	5,866,328.95	5,451,048.93

SPECIAL PROJECTS FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	7,448.91	7,018.71	8,018.71
Ending Fund Balance	7,018.71	8,018.71	6,518.71
REVENUES & OTHER FINANCING SOURCES	679,446.31	534,659.63	556,602.00
EXPENDITURES & OTHER FINANCING USES	679,876.51	533,659.63	558,102.00

DEBT SERVICE FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	10,130.00	5,572.31	620.81
Ending Fund Balance	5,572.31	620.81	620.81
REVENUES & OTHER FINANCING SOURCES	296,754.70	295,376.00	46,000.00
EXPENDITURES & OTHER FINANCING USES	301,312.39	300,327.50	46,000.00

CAPITAL PROJECTS FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	107,142.05	106,669.15	100,958.00
EXPENDITURES & OTHER FINANCING USES	107,142.05	106,669.15	100,958.00

COMMUNITY SERVICE FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	37,818.36	48,967.05	41,248.52
Ending Fund Balance	48,967.05	41,248.52	37,329.52
REVENUES & OTHER FINANCING SOURCES	78,686.35	75,341.25	85,500.00
EXPENDITURES & OTHER FINANCING USES	67,537.66	83,059.78	89,419.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
GROSS TOTAL EXPENDITURES -- ALL FUNDS	6,782,120.19	6,890,045.01	6,245,527.93
Interfund Transfers (Source 100) - ALL FUNDS	399,114.73	449,422.00	335,000.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	6,383,005.46	6,440,623.01	5,910,527.93
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		0.90%	-8.23%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
General Fund	4,252,436.00	3,906,426.00	3,698,159.00
Referendum Debt Service Fund	239,523.00	239,876.00	0.00
Non-Referendum Debt Service Fund	44,000.00	45,500.00	46,000.00
General Fund Energy Conservation	490,000.00	1,120,000.00	1,149,100.00
Community Service Fund	0.00	64,000.00	60,000.00
TOTAL SCHOOL LEVY	5,025,959.00	5,375,802.00	4,953,259.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		6.96%	-7.86%

The below listed new or discontinued programs have a financial impact on the proposed 2011-2012 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Alt Education Grant	67,500.00
Reduction of One Multi-Aged Elementary Teacher	74,985.00
Reduced Employee Retirement now paid by Employee	112,502.00
Health Plan Proposed Changes & EE paying 10%	111,172.00
NEW PROGRAMS	FINANCIAL IMPACT
Tech Ed Programs	10,995.00
Science - Four Semester Courses for IB added (Impact is negative as new teacher hired is on salary scale at a lower rate of pay)	(5,750.00)

Green Lake

FIRST DRAFT OF TENTATIVE BUDGET ADOPTION 2011-12		6/22/11	
GENERAL FUND (FUND 10)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance (Account 930 000)	1,120,922.92	965,539.33	733,944.40
Ending Fund Balance, Reserved (Acct. 931 000)	0.00	0.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	965,539.33	965,539.33	733,944.40
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	965,539.33	733,944.40	554,467.47
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	4,751,916.18	5,026,426.00	4,838,332.00
240 Payments for Services	7,958.64	6,749.00	6,948.00
260 Non-Capital Sales	1,865.74	9,661.45	2,000.00
270 School Activity Income	13,676.91	11,888.30	12,000.00
280 Interest on Investments	9,448.25	2,586.27	3,000.00
290 Other Revenue, Local Sources	7,346.85	9,019.25	9,700.00
Subtotal Local Sources	4,792,212.57	5,066,330.27	4,871,980.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	247,934.80	247,934.80	250,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	247,934.80	247,934.80	250,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	3,446.95	3,446.95	4,750.00
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
Subtotal Intermediate Sources	3,446.95	3,446.95	4,750.00
State Sources			
610 State Aid -- Categorical	15,041.00	15,806.00	13,750.00
620 State Aid -- General	37,128.00	33,278.00	32,000.00
630 DPI Special Project Grants	98,948.87	85,206.00	15,000.00
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	1,953.68	8,372.46	2,500.00
690 Other Revenue	2,563.00	2,162.00	2,150.00
Subtotal State Sources	155,634.55	144,824.46	65,400.00
GENERAL FUND (FUND 10)			
Federal Sources			
710 Transit of Aids	2,113.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	189,685.69	81,661.53	0.00
750 IASA Grants	39,834.00	47,442.00	47,442.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	33,600.00	32,691.00	32,000.00
Subtotal Federal Sources	265,232.69	161,794.53	79,442.00

Green Lake

FIRST DRAFT OF TENTATIVE BUDGET ADOPTION 2011-12		6/22/11	
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	6,086.05	10,403.01	0.00
970 Refund of Disbursement	272.38	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	48.00	0.00	0.00
Subtotal Other Revenues	6,406.43	10,403.01	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,470,867.99	5,634,734.02	5,271,572.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	827,605.36	768,231.00	660,586.00
120 000 Regular Curriculum	1,117,678.93	1,126,969.77	977,509.00
130 000 Vocational Curriculum	94,311.81	41,317.42	33,102.00
140 000 Physical Curriculum	157,905.71	156,381.90	146,138.00
160 000 Co-Curricular Activities	96,676.55	97,070.55	97,715.00
170 000 Other Special Needs	78,064.12	66,171.10	13,471.00
Subtotal Instruction	2,372,242.48	2,256,141.74	1,928,521.00
Support Sources			
210 000 Pupil Services	119,428.44	119,277.33	100,728.00
220 000 Instructional Staff Services	487,104.99	333,250.60	310,569.00
230 000 General Administration	415,293.87	359,015.99	380,524.00
240 000 School Building Administration	93,259.99	104,185.03	95,844.00
250 000 Business Administration	1,203,905.87	1,725,262.59	1,792,099.93
260 000 Central Services	62,834.46	44,150.71	40,278.00
270 000 Insurance & Judgments	54,975.26	68,167.78	67,019.00
280 000 Debt Services	30,924.53	22,468.54	18,000.00
290 000 Other Support Services	59,126.95	11,119.88	15,000.00
Subtotal Support Sources	2,526,854.36	2,786,898.45	2,820,061.93
Non-Program Transactions			
410 000 Inter-fund Transfers	399,114.73	439,459.00	425,000.00
430 000 Instructional Service Payments	328,040.01	372,909.79	277,466.00
490 000 Other Non-Program Transactions	0.00	10,919.97	0.00
Subtotal Non-Program Transactions	727,154.74	823,288.76	702,466.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,626,251.58	5,866,328.95	5,451,048.93
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited	Unaudited	Budget
	2009-2010	2010-2011	2011-2012
900 000 Beginning Fund Balance	7,448.91	7,018.71	8,018.71
900 000 Ending Fund Balance	7,018.71	8,018.71	6,518.71
TOTAL REVENUES & OTHER FINANCING SOURCES	679,446.31	534,659.63	556,602.00
100 000 Instruction	288,938.61	250,790.72	348,656.00
200 000 Support Services	226,651.90	163,307.89	185,945.00
400 000 Non-Program Transactions	164,286.00	119,561.02	23,501.00
TOTAL EXPENDITURES & OTHER FINANCING USES	679,876.51	533,659.63	558,102.00
DEBT SERVICE FUND (FUNDS 38, 39)	Audited	Unaudited	Budget
	2009-2010	2010-2011	2011-2012
900 000 Beginning Fund Balance	10,130.00	5,572.31	620.81
900 000 ENDING FUND BALANCES	5,572.31	620.81	620.81
TOTAL REVENUES & OTHER FINANCING SOURCES	296,754.70	295,376.00	46,000.00
281 000 Long-Term Capital Debt	257,287.39	254,827.50	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	44,025.00	45,500.00	46,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00

Green Lake

FIRST DRAFT OF TENTATIVE BUDGET ADOPTION 2011-12		6/22/11	
TOTAL EXPENDITURES & OTHER FINANCING USES	301,312.39	300,327.50	46,000.00
842 000 INDEBTEDNESS, END OF YEAR	866,435.22	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	107,142.05	106,669.15	100,958.00
200 000 Support Services	107,142.05	106,669.15	100,958.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	107,142.05	106,669.15	100,958.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	37,818.36	48,967.05	41,248.52
900 000 ENDING FUND BALANCE	48,967.05	41,248.52	37,329.52
TOTAL REVENUES & OTHER FINANCING SOURCES	78,686.35	75,341.25	85,500.00
200 000 Support Services	9,054.22	9,422.71	11,444.00
300 000 Community Services	58,483.44	73,637.07	77,975.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	67,537.66	83,059.78	89,419.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00