

Portage Community Schools

BUDGET ADOPTION 2011-12			
GENERAL FUND (FUND 10)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance (Account 930 000)	4,505,856.06	5,091,955.49	5,062,639.92
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
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)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,091,955.49	5,062,639.92	5,062,639.92
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	24,465.00	16,500.00	16,500.00
Local Sources			
210 Taxes	10,470,496.31	11,871,915.67	12,137,349.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	214,058.86	63,764.19	43,526.00
270 School Activity Income	52,780.97	55,786.87	55,500.00
280 Interest on Investments	50,454.06	28,488.15	26,700.00
290 Other Revenue, Local Sources	99,511.62	54,059.55	46,313.00
Subtotal Local Sources	10,887,301.82	12,074,014.43	12,309,388.00
Other School Districts Within Wisconsin			
310 Transit of Aids	7,963.00	8,353.00	9,230.00
340 Payments for Services	963,727.90	968,899.01	1,097,784.00
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	971,690.90	977,252.01	1,107,014.00
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	831.55	468.99	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	798.00	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	1,629.55	468.99	0.00
State Sources			
610 State Aid -- Categorical	145,807.50	147,865.00	146,000.00
620 State Aid -- General	13,138,439.00	13,516,834.00	12,167,564.00
630 DPI Special Project Grants	0.00	4,125.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	492,551.20	543,671.00	543,671.00
660 Other State Revenue Through Local Units	27,011.81	18,385.46	18,000.00
690 Other Revenue	35,869.59	33,612.00	26,128.00
Subtotal State Sources	13,839,679.10	14,264,492.46	12,901,363.00

Federal Sources			
710 Transit of Aids	752,397.00	19,680.00	16,771.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	105,578.81	99,316.63	83,642.00
750 IASA Grants	435,174.99	251,958.89	316,452.00
760 JTPA	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	584,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,293,150.80	370,955.52	1,000,865.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,175.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,175.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	35,445.00	0.00
970 Refund of Disbursement	6,924.65	125,499.04	11,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	1,044.81	1,271.75	1,200.00
Subtotal Other Revenues	7,969.46	162,215.79	12,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	27,027,061.63	27,865,899.20	27,347,330.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,108,287.38	6,656,219.30	6,021,362.00
120 000 Regular Curriculum	5,498,349.26	5,468,440.32	5,011,811.00
130 000 Vocational Curriculum	947,705.17	726,903.45	661,023.00
140 000 Physical Curriculum	855,084.55	885,101.36	784,420.00
160 000 Co-Curricular Activities	401,124.89	407,200.15	493,133.00
170 000 Other Special Needs	66,166.14	5,275.05	81,180.00
Subtotal Instruction	13,876,717.39	14,149,139.63	13,052,929.00
Support Sources			
210 000 Pupil Services	761,394.08	775,714.76	759,555.00
220 000 Instructional Staff Services	1,089,444.70	1,106,963.99	1,096,724.00
230 000 General Administration	640,981.90	674,486.40	622,262.00
240 000 School Building Administration	1,472,036.12	1,585,855.73	1,421,242.00
250 000 Business Administration	4,860,935.29	5,506,135.95	4,834,567.00
260 000 Central Services	360,003.36	553,219.32	369,056.00
270 000 Insurance & Judgments	307,044.99	286,093.80	310,000.00
280 000 Debt Services	112,233.67	99,110.54	73,423.00
290 000 Other Support Services	1,136.17	1,136.11	1,219,089.00
Subtotal Support Sources	9,605,210.28	10,588,716.60	10,705,918.00
Non-Program Transactions			
410 000 Inter-fund Transfers	2,219,940.28	2,418,506.79	2,595,031.00
430 000 Instructional Service Payments	735,181.93	734,423.09	989,023.00
490 000 Other Non-Program Transactions	3,912.32	4,428.66	4,429.00
Subtotal Non-Program Transactions	2,959,034.53	3,157,358.54	3,588,483.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,440,962.20	27,895,214.77	27,347,330.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	167,511.73	160,299.46	165,098.22
900 000 Ending Fund Balance	160,299.46	165,098.22	169,897.22
TOTAL REVENUES & OTHER FINANCING SOURCES	4,385,207.82	4,632,716.96	4,194,189.00
100 000 Instruction	3,209,323.79	3,449,065.35	3,259,935.00
200 000 Support Services	957,813.42	922,317.72	684,778.00
400 000 Non-Program Transactions	225,282.88	256,535.13	244,677.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,392,420.09	4,627,918.20	4,189,390.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	100,940.43	47,892.84	43,224.38
900 000 ENDING FUND BALANCES	47,892.84	43,224.38	38,324.38
TOTAL REVENUES & OTHER FINANCING SOURCES	2,306,202.41	317,331.54	317,700.00
281 000 Long-Term Capital Debt	2,359,250.00	322,000.00	322,600.00
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	
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	2,359,250.00	322,000.00	322,600.00
842 000 INDEBTEDNESS, END OF YEAR	2,175,000.00	1,940,000.00	1,695,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	32,215.95	11.33	11.34
900 000 Ending Fund Balance	11.33	11.34	0.34
TOTAL REVENUES & OTHER FINANCING SOURCES	21.62	0.01	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	32,226.24	0.00	11.00
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	32,226.24	0.00	11.00

FOOD SERVICE FUND (FUND 50)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	130,158.10	14,378.66	62,762.50
900 000 ENDING FUND BALANCE	14,378.66	62,762.50	62,762.50
TOTAL REVENUES & OTHER FINANCING SOURCES	1,029,991.79	1,067,665.46	1,104,355.00
200 000 Support Services	1,145,771.23	1,019,281.62	1,104,355.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,145,771.23	1,019,281.62	1,104,355.00

COMMUNITY SERVICE FUND (FUND 80)	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
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

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

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2009-2010	Unaudited 2011	2010	Budget 2012	2011
GROSS TOTAL EXPENDITURES -- ALL FUNDS	34,370,629.76	33,864,414.59		32,963,686.00	
Interfund Transfers (Source 100) - ALL FUNDS	2,244,405.28	2,435,006.79		2,611,531.00	
Refinancing Expenditures (FUND 30)	0.00	0.00		0.00	
NET TOTAL EXPENDITURES -- ALL FUNDS	32,126,224.48	31,429,407.80		30,352,155.00	
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	-5.76%	-2.17%		-3.43%	

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2010	2009	Unaudited 2011	2010	Budget 2011-2012
General Fund	10,438,389.00		11,840,300.00		12,105,734.00
Referendum Debt Service Fund	2,305,625.00		317,300.00		317,700.00
Non-Referendum Debt Service Fund		0.00		0.00	0.00
Capital Expansion Fund		0.00		0.00	0.00
Community Service Fund		0.00		0.00	0.00
TOTAL SCHOOL LEVY	12,744,014.00		12,157,600.00		12,423,434.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	7.68%		-4.60%		2.19%