



Challenge ★ Inspire ★ Support

2009 - 10 Preliminary Budget

August 10, 2009

**Middleton-Cross Plains Area School District
2009 - 10 Preliminary Budget**

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Preliminary Budget
2009 - 10



**2009-10 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)**

GENERAL FUND (FUND 10)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$8,228,642	\$9,620,304	\$0
992 000 Residual Equity Transfers (Out)	0	0	0
931 000 Ending Fund Balance, Reserved	0	0	0
932 000 Ending Fund Balance, Designated	9,620,304	0	0
933 000 Ending Fund Balance, Undesignated	0	0	0
TOTAL ENDING FUND BALANCE (930 000)	\$9,620,304	\$0	\$0
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers - In	\$0	\$0	\$0
LOCAL SOURCES			
210 Taxes	42,653,816	45,779,573	49,430,407
220 Payments in Lieu of Taxes	0	0	0
230 Interfund Payments	0	0	0
240 Payment for Services	87,806	90,822	51,000
260 Non-Capital Sales	232,501	209,444	199,275
270 School Activity Income	120,742	203,221	175,000
280 Interest on Investments	463,321	138,916	100,000
290 Other Revenue - Local Sources	518,215	530,923	505,500
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN			
310 Transit of Aids	0	0	0
340 Payment for Services	429,715	449,859	400,000
390 Other Interdistrict	0	0	0
INTERMEDIATE SOURCES			
510 Transit of State Aids	0	0	0
540 Payment for Services	0	0	0
590 Transit of Aids - Other	0	0	0
STATE SOURCES			
610 State Aid - Catagorical	424,608	446,130	420,000
620 State Aid - General	12,885,090	10,887,584	10,409,575
630 Special Project Grants	0	105,662	117,200
640 Payments for Services	176,862	0	0
650 State Youth Initiative Program	0	0	0
660 DNR Pilot	21,418	23,315	20,000
690 Other Revenue - State	638,131	616,673	641,708
FEDERAL SOURCES			
710 Transit of Aids	0	1,399,892	0
720 Impact Aid	0	0	0
730 Special Project Grants	177,129	150,215	309,676
740 Payments for Services	0	0	0
750 ECIA - Title I and V	371,248	297,825	528,626
760 JTPA	0	0	0
790 Other Revenue - Federal	36,734	521	
OTHER FINANCING SOURCES			
850 Reorganizational Settlement	0	0	0
860 Compensation - Fixed Assets	400	393	500
870 Long-Term Obligations	150,746	634,665	437,781
890 Miscellaneous	0	0	0
OTHER REVENUES			
960 Adjustments	0	11,664	0
970 Refund of Disbursements	17,797	77,963	75,000
980 Other Reimbursements	1,604	8,150	0
990 Miscellaneous	20,257	8,700	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$59,428,140	\$62,072,110	\$63,821,248

**2009-10 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)**

GENERAL FUND (FUND 10) - continued	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
EXPENDITURES & OTHER FINANCING SOURCES			
INSTRUCTION			
110 000 Undifferentiated Curriculum	\$15,885,568	\$16,556,410	\$17,463,621
120 000 Regular Curriculum	10,381,437	10,993,245	11,352,994
130 000 Vocational Curriculum	1,592,486	1,703,668	1,760,235
140 000 Physical Curriculum	2,212,603	2,247,014	2,247,639
150 000 Special Education Curriculum	0	0	0
160 000 Co-Curricular Activities	884,994	982,765	951,661
170 000 Special Needs Curriculum	334,228	348,353	377,903
SUPPORT SERVICES			
210 000 Pupil Services	2,286,256	2,113,633	1,817,673
220 000 Instructional Staff Services	2,486,165	2,587,310	2,834,981
230 000 General Administration	453,133	506,363	495,390
240 000 School Building Administration	3,138,415	3,151,612	3,185,605
250 000 Business Administration	7,716,299	8,482,051	7,907,761
260 000 Central Services	2,018,065	2,636,152	2,416,145
270 000 Insurance & Judgements	349,224	437,616	469,800
280 000 Debt Services	590,430	516,522	613,825
290 000 Other Support Services	552,120	563,332	1,837,500
NON-PROGRAM TRANSACTIONS			
410 000 Interfund Operating Transfers	6,745,483	6,978,845	7,386,715
430 000 General Tuition Payments	389,760	23,342	661,800
490 000 Other Non-Program Transactions	19,813	411,813	40,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$58,036,479	\$61,240,046	\$63,821,248

SPECIAL PROJECTS FUND (FUND 20)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$186,321	\$121,233	\$0
900 000 Ending Fund Balance	121,233	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$10,968,609	\$11,171,611	\$12,523,047
100 000 Instruction	\$8,379,379	\$8,762,250	\$9,202,138
200 000 Support Services	2,487,760	2,444,223	3,387,301
300 000 Other Services	0	0	26,750
400 000 Non-Program Transactions	166,558	146,650	39,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$11,033,697	\$11,353,123	\$12,655,189

DEBT SERVICE FUND (FUND 30)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$1,255,082	\$1,141,194	\$0
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	1,141,194	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$8,390,897	\$8,336,963	\$4,540,415
281 000 Long-Term Capital Debt	\$4,758,868	\$4,418,166	\$4,795,185
282 000 Refinancing	3,745,917	3,900,000	\$0
283 000 Operational Debt	0	0	0
289 000 Other Long Term Debt-WRS	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$8,504,785	\$8,318,166	\$4,795,185
842 000 INDEBTEDNESS - END OF YEAR	\$42,785,000	\$40,240,000	\$37,270,000

**2009-10 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)**

CAPITAL PROJECTS FUND (FUND 40)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$926,744	\$4,323,746	\$0
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	4,323,746	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$4,268,668	\$398,683	\$3,185,000
200 000 Support Services	1,171,935	4,256,504	3,200,000
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$1,171,935	\$4,256,504	\$3,200,000

FOOD SERVICE FUND (FUND 50)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$238,141	\$112,248	\$0
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	112,248	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$2,593,205	\$2,930,404	\$2,588,688
200 000 Support Services	2,719,098	2,876,584	2,588,688
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$2,719,098	\$2,876,584	\$2,588,688

AGENCY FUND (FUND 60)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
700 000 Assets	\$216,438	\$0	\$0
800 000 Liabilities & Equity	216,168	0	0

TRUST FUND (FUND 70)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$1,530,069	\$1,952,951	\$0
900 000 Ending Fund Balance	1,952,951	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$1,534,585	\$1,757,642	\$1,328,000
100 000 Instruction	\$0	\$0	\$0
200 000 Support Services	0	0	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	1,111,703	1,242,693	1,328,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$1,111,703	\$1,242,693	\$1,328,000

COMMUNITY SERVICE FUND (FUND 80)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$201,748	\$234,572	\$0
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	234,572	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$516,351	\$568,479	\$515,288
100 000 Instruction	\$0	\$0	\$0
200 000 Support Services	289,102	297,000	355,533
300 000 Community Services	194,425	212,312	234,755
400 000 Non-Program Transactions	0	8,745	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$483,527	\$518,057	\$590,288

**2009-10 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)**

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$0	\$0	\$0
900 000 Ending Fund Balance	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$150,888	\$256,546	\$186,475
100 000 Instruction	\$68,538	\$89,582	\$70,725
200 000 Support Services	82,350	78,850	0
400 000 Non-Program Transactions	0	0	115,750
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$150,888	\$168,432	\$186,475

PROPERTY TAX LEVY BY FUND

FUND	2007-08 ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
General Fund 10	\$42,642,501	\$45,770,077	\$49,420,907
Debt Service Fund 38	108,313	107,500	104,500
Debt Service Fund 39	4,514,672	4,307,216	4,423,915
Capital Projects Fund 41	325,000	350,000	775,000
Community Service Fund 80	332,593	345,965	339,913
TOTAL SCHOOL LEVY	\$47,923,079	\$50,880,758	\$55,064,235

**2009-10 CONDENSED PRELIMINARY BUDGET SUMMARY
SOURCE/OBJECT SUMMARY - ALL FUNDS**

REVENUE

SOURCE/DESCRIPTION	GENERAL (10) FUND	SPECIAL PROJECTS (20) FUNDS	DEBT SERVICE (30) FUNDS	CAPITAL PROJECTS (40) FUNDS	FOOD SERVICE (50) FUND	TRUST (70) FUND	COMMUNITY SERVICE (80) FUNDS	PKG/CO-OP PROGRAMS (90) FUNDS	ALL FUNDS TOTAL
100 - OPERATING TRANSFERS	\$0	\$7,386,715	\$0	\$0	\$0	\$0	\$0	\$0	\$7,386,715
200 - LOCAL SOURCES	50,461,182	32,750	4,540,415	785,000	2,065,100	28,000	515,288	59,475	58,487,210
300 - INTER-DISTRICT SOURCES	400,000	72,000	0	0	0	0	0	127,000	599,000
500 - INTERMEDIATE SOURCES	0	0	0	0	0	0	0	0	0
600 - STATE SOURCES	11,608,483	2,870,000	0	0	35,500	0	0	0	14,513,983
700 - FEDERAL SOURCES	838,302	2,161,582	0	0	471,318	0	0	0	3,471,202
800 - NON-REVENUE SOURCES	438,281	0	0	2,400,000	16,770	0	0	0	2,855,051
900 - OTHER REVENUE RECEIPTS	75,000	0	0	0	0	1,300,000	0	0	1,375,000
TOTAL REVENUE	\$63,821,248	\$12,523,047	\$4,540,415	\$3,185,000	\$2,588,688	\$1,328,000	\$515,288	\$186,475	\$88,688,161

EXPENDITURES

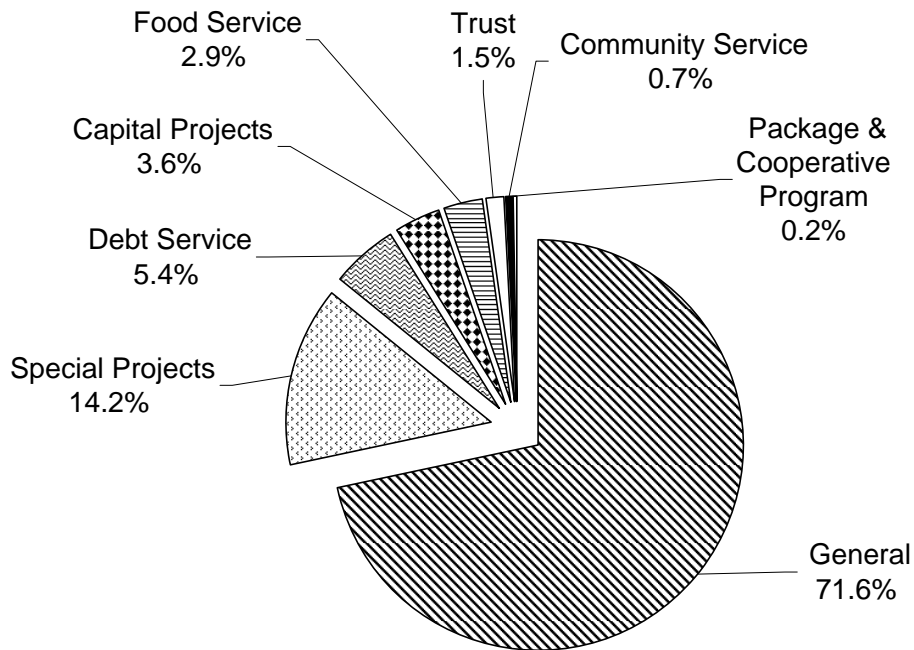
OBJECT/DESCRIPTION	GENERAL (10) FUND	SPECIAL PROJECTS (20) FUNDS	DEBT SERVICE (30) FUNDS	CAPITAL PROJECTS (40) FUNDS	FOOD SERVICE (50) FUND	TRUST (70) FUND	COMMUNITY SERVICE (80) FUNDS	PKG/CO-OP PROGRAMS (90) FUNDS	ALL FUNDS TOTAL
100 - SALARIES	\$32,990,677	\$8,354,901	\$0	\$0	\$805,521		\$293,012	\$8,505	\$42,452,616
200 - FRINGE BENEFITS	14,533,172	3,801,448	0	0	397,864		93,276	1,220	18,826,980
300 - PURCHASED SERVICES	4,241,684	177,358	0	3,200,000	43,700	0	143,650	43,750	7,850,142
400 - NON-CAPITAL OBJECTS	2,153,671	138,758	0	0	1,247,403	0	31,200	77,000	3,648,032
500 - CAPITAL OBJECTS	981,324	67,957	0	0	35,600	0	28,000	15,000	1,127,881
600 - DEBT RETIREMENT	613,825	107,142	4,795,185	0	48,000	0	0	0	5,564,152
700 - INSURANCE & JUDGEMENTS	486,800	4,700	0	0	1,500	0	0	0	493,000
800 - INTERFUND TRANSFERS	7,386,715	0	0	0	0	0	0	0	7,386,715
900 - OTHER OBJECTS	433,380	2,925	0	0	9,100	1,328,000	1,150	41,000	1,815,555
TOTAL EXPENDITURES	\$63,821,248	\$12,655,189	\$4,795,185	\$3,200,000	\$2,588,688	\$1,328,000	\$590,288	\$186,475	\$89,165,073

2009-10 PRELIMINARY BUDGET SUMMARY

Expenditure Budget and Tax Levy/Rate

FUND	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET	DIFFERENCE	% CHANGE
General	\$62,722,147	\$61,240,046	\$63,821,248	\$1,099,101	1.75%
Special Projects	11,467,711	11,353,123	12,655,189	\$1,187,478	10.35%
Debt Service	8,318,167	8,318,166	4,795,185	(\$3,522,982)	-42.35%
Capital Projects	4,345,000	4,256,504	3,200,000	(\$1,145,000)	-26.35%
Food Service	2,901,822	2,876,584	2,588,688	(\$313,134)	-10.79%
Trust	28,000	1,242,693	1,328,000	\$1,300,000	4642.86%
Community Service	558,965	518,057	590,288	\$31,323	5.60%
Package & Cooperative Program	184,815	168,432	186,475	\$1,660	0.90%
TOTAL ALL FUNDS	\$90,526,627	\$89,973,605	\$89,165,073	(\$1,361,554)	-1.50%
Tax Levy	\$50,880,758	\$50,880,758	\$55,064,235	\$4,183,477	8.22%
Tax Rate	8.92	8.92	9.28	0.36	4.04%

2009-10 Preliminary Budget By Fund



2009-10 REVENUE LIMIT CALCULATION

2008-09 Base Revenue Limit (Funds 10,38,41)		\$59,111,914
Base Membership:		5,751
September 2006 w/40% Summer School ADM	5,639	
September 2007 w/40% Summer School ADM	5,750	
September 2008 w/40% Summer School ADM	5,865	
2008-09 Base Per Member		\$10,278.55
2009-10 Per Member Increase		\$200.00
2009-10 Base Per Member		\$10,478.55
2009-10 Membership Multiplier:		5,842
September 2007 w/40% Summer School ADM	5,750	
September 2008 w/40% Summer School ADM	5,865	
September 2009 w/40% Summer School ADM (ESTIMATE)	5,912	
2009-10 Revenue Limit Without Allowable Carryover and Exemptions		\$61,215,689
2008-09 Unused Allowable Revenue Limit Carryover		10,244
2009-10 Revenue Limit With Allowable Carryover		61,225,933
Transfer of Service Exemption		125,000
Territory Transfer Exemption		0
Referendum To Exceed Revenue Limit		0
Federal Impact Aid Loss Exemption		0
2009-10 Revenue Limit With Allowable Carryover and Total Exemptions		61,350,933
2009-10 General State Aid		10,409,575
2009-10 General State Aid (ESTIMATE)	10,409,575	
2009-10 Revenue Limit Tax Levy (Funds 10,38,41)		\$50,941,358

2009-10 TAX LEVY DETAIL FOR REVENUE LIMIT CALCULATION:

Allowable Tax Levy Subject To Revenue Limit		\$50,941,358
General (10) Fund (including Computer Aid)	50,061,858	
Non-Referendum Debt Service (38) Fund	104,500	
Capital Projects Sinking (41) Fund	775,000	

2009-10 TOTAL TAX LEVY SUMMARY:

Allowable Tax Levy Subject To Revenue Limit		\$50,941,358
General Fund Levy For Prior Year Taxes		757
Debt Service (39) Fund Levy		4,423,915
Community Service (80) Fund Levy		339,913
Total All Fund Levy Prior To Computer Aid Adjustment		\$55,705,943
State Computer Aid Adjustment		641,708
Total All Fund Levy with Computer Aid Adjustment		\$55,064,235

**FUND 10 - GENERAL FUND
2009-10 REVENUE BUDGET
SOURCE DETAIL**

SOURCE/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
100 - OPERATING TRANSFER IN	0	0	0	0	0
211 - PROPERTY TAXES	37,760,737	42,595,902	45,750,265	45,750,265	49,420,150
212 - PRIOR YEAR TAXES	15,798	46,599	19,812	19,812	757
213 - MOBILE HOME TAXES	11,815	11,315	8,000	9,496	9,500
219 - OTHER TAXES	19,452	0	0	0	0
244 - RECEIPT FROM MUNICIPALITY	10,901	55,981	53,000	40,000	13,000
248 - TRANSP FEES - INDIVIDUALS	3,115	4,640	3,000	4,265	3,000
249 - BUS CHARTERS	42,359	27,185	35,000	46,557	35,000
262 - RESALE	224,505	232,501	168,470	209,444	199,275
271 - ACTIVITY INCOME	83,595	106,224	84,300	92,682	85,000
279 - OTHER ACTIVITY INCOME	11,175	14,518	13,000	110,539	90,000
280 - INTEREST ON INVESTMENTS	674,431	463,321	275,000	138,916	100,000
291 - GIFTS	0	0	0	1,162	0
292 - STUDENT FEES	220,034	291,406	306,610	307,851	285,000
293 - BUILDING & EQUIPMENT RENTAL	104,894	135,042	120,000	137,023	125,000
294 - TEXTBOOK FEES	84,913	91,199	90,000	84,370	95,000
295 - SUMMER SCHOOL FEES	310	390	400	425	400
297 - STUDENT FINES	253	177	200	92	100
299 - OTHER LOCAL SOURCES	0	0	0	0	0
341 - TUITION-NON-OPEN ENROLLMENT	0	18,588	0	0	0
345 - TUITION-OPEN ENROLLMENT	258,140	411,127	475,000	449,859	400,000
590 - OTHER REVENUE - INTERMEDIATE	0	0	0	0	0
612 - TRANSPORTATION AID	167,982	165,815	165,000	166,062	160,000
613 - LIBRARY AID	158,543	204,323	214,245	214,246	200,000
618 - BILINGUAL AID	36,770	54,470	55,000	65,822	60,000
621 - GENERAL EQUALIZATION AID	15,092,748	9,800,825	12,261,902	10,862,010	6,361,903
623 - SPECIAL ADJUSTMENT AID	0	3,061,210	25,574	25,574	4,047,672
629 - OTHER STATE GENERAL AID	12,201	23,055	0	0	0
630 - SPECIAL PROJECT AID	168,108	176,862	136,000	105,662	117,200
660 - DNR PILOT	17,979	21,418	20,000	23,315	20,000
690 - OTHER STATE REVENUE	607,694	638,131	616,673	616,673	641,708
713 - VOCATIONAL EDUCATION AID	2,500	0	0	0	0
718 - FEDERAL AID - STABILIZATION FD	0	0	0	1,399,892	
730 - SPECIAL PROJECT GRANTS	161,748	177,129	309,676	150,215	309,676
751 - TITLE I	229,206	364,408	420,968	297,825	528,096
752 - TITLE V	5,909	6,841	530	0	530
790 - DIRECT FEDERAL AID	80,632	36,734	0	521	0
860 - SALE OF FIXED ASSETS	1,118,958	400	1,000	393	500
878 - CAPITAL LEASES	549,335	150,746	622,322	634,665	437,781
961 - CASH - SHORT/OVER	0	0	0	0	0
968 - DEBT PREMIUM/ACCRUED INTEREST	4,697	0	11,600	11,664	0
971 - AIDABLE REFUND	47,769	17,797	77,000	77,963	75,000
972 - NON-AIDABLE REFUND	0	0	0	0	0
981 - MEDICAL SERVICE REIMBURSEMENT	66,915	1,604	5,000	8,150	0
990 - OTHER MISCELLANEOUS REVENUE	17,587	4,635	12,600	8,200	0
999 - MISCELLANEOUS REVENUE	0	15,622	15,000	500	0
TOTALS	\$58,073,708	\$59,428,140	\$62,372,147	\$62,072,110	\$63,821,248

2009-10 GENERAL FUND REVENUE BUDGET SUMMARY

CATEGORY	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET	DIFFERENCE	% CHANGE
Taxes	\$45,778,077	\$45,779,573	\$49,430,407	\$3,652,330	7.98%
Other Local	1,623,980	1,623,184	1,430,775	(193,205)	-11.90%
State	13,494,394	12,079,365	11,608,483	(1,885,911)	-13.98%
Federal	731,174	1,848,453	838,302	107,128	14.65%
Other	744,522	741,536	513,281	(231,241)	-31.06%
TOTAL	\$62,372,147	\$62,072,110	\$63,821,248	\$1,449,101	2.32%

GENERAL FUND REVENUE HISTORY

CATEGORY	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2009-10 PRELIMINARY BUDGET
Taxes	\$36,096,772	\$37,807,802	\$42,642,500	\$45,778,077	\$49,430,407
Other Local	1,442,141	1,718,625	1,863,615	1,623,980	1,430,775
State	15,769,718	16,262,025	14,146,109	13,494,394	11,608,483
Federal	602,180	479,995	585,112	731,174	838,302
Other Sources	4,716,349	1,805,261	190,804	744,522	513,281
TOTAL	\$58,627,160	\$58,073,708	\$59,428,140	\$62,372,147	\$63,821,248

**FUND 10 - GENERAL FUND
2009-10 EXPENDITURE BUDGET
OBJECT DETAIL**

OBJECT/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
100 - SALARIES	\$29,617,604	\$30,415,917	\$32,074,052	\$31,576,815	\$32,990,677
211 - RETIREMENT-EMPLOYEE	1,668,808	1,729,791	1,871,694	1,786,165	1,916,561
212 - RETIREMENT-EMPLOYER	1,289,094	1,343,258	1,447,417	1,377,072	1,485,918
218 - EMPLOYEE BENEFIT TRUST CONTRIBUTIONS	1,000,000	1,166,397	450,000	1,278,284	1,350,000
220 - SOCIAL SECURITY	2,198,968	2,289,807	2,430,208	2,379,603	2,497,222
230 - LIFE INSURANCE	21,117	19,442	20,763	19,984	23,616
241 - HEALTH INSURANCE	5,240,990	5,160,860	6,548,116	5,570,011	5,994,659
243 - DENTAL INSURANCE	530,349	527,337	531,389	540,963	549,959
250 - DISABILITY INSURANCE	239,620	251,884	273,756	258,567	269,237
291 - COLLEGE CREDIT REIMBURSEMENT	7,440	7,480	10,000	7,920	10,000
299 - OTHER EMPLOYEE BENEFITS	438,000	528,343	502,500	519,228	436,000
310 - PERSONAL SERVICES	841,734	675,311	693,061	770,219	732,432
323 - OPERATIONAL SERVICES	64,451	80,458	73,750	81,368	70,000
324 - MAINTENANCE/REPAIR	267,388	267,422	301,430	228,598	348,730
327 - CONSTRUCTION SERVICES	310,029	470,630	761,900	879,832	27,500
329 - OTHER PROPERTY SERVICES	1,151	1,502	2,000	2,175	2,000
331 - GAS FOR HEAT	264,097	352,373	461,500	302,820	411,000
332 - OIL FOR HEAT	2,779	2,880	4,000	3,604	4,000
336 - ELECTRICITY	735,050	749,420	784,000	801,707	808,500
337 - WATER	18,299	19,274	21,350	18,597	21,350
338 - SEWER	35,200	34,470	37,250	30,206	37,250
339 - OTHER UTILITIES/STORM WATER	0	0	1,000	137	0
341 - PUPIL TRAVEL	201,293	198,553	200,617	253,504	214,788
342 - EMPLOYEE TRAVEL	94,577	100,671	151,168	120,091	158,791
343 - CONTRACT SERVICE TRAVEL	17	508	0	420	0
348 - VEHICLE FUEL	165,850	240,050	257,000	156,791	212,100
351 - ADVERTISING	20,645	15,973	14,425	17,103	10,500
353 - POSTAGE	56,519	59,433	63,780	56,736	59,369
354 - PRINTING	147,224	176,088	179,507	253,821	209,549
355 - TELEPHONE	38,125	28,469	59,059	44,828	53,500
356 - EDUCATIONAL TV	0	0	0	0	0
358 - ON-LINE COMMUNICATIONS	109,332	112,969	103,810	108,952	113,525
381 - PAYMENT TO MUNICIPALITY	217,432	83,016	106,000	98,863	85,000
382 - INTERDISTRICT PAYMENT	329,697	375,812	460,577	420,671	648,300
384 - PAYMENTS-OTHER DISTRICTS	0	0	0	0	0
386 - PAYMENTS-CESA	0	0	0	0	0
387 - PAYMENTS-STATE/UW SYSTEM	5,901	7,888	6,000	6,342	5,000
389 - PAYMENTS-WI TECH COLLEGE	16,625	6,060	9,203	7,386	8,500
411 - GENERAL SUPPLIES	750,580	858,113	844,380	875,415	900,776
413 - PERIODICALS - NON-INSTRUCT	7,535	8,941	6,315	5,861	6,730
414 - TESTS	11,966	10,783	19,000	16,039	19,700
415 - FOOD	35,715	41,513	36,888	42,551	35,700
416 - MEDICAL SUPPLIES	4,150	5,290	4,160	2,746	4,647
417 - PAPER	39,267	65,339	44,350	28,487	44,613
419 - TIRES/OTHER SUPPLIES	6,769	5,271	8,500	4,181	9,600
420 - APPAREL	2,120	0	5,500	7,540	9,800

**FUND 10 - GENERAL FUND
2009-10 EXPENDITURE BUDGET
OBJECT DETAIL**

OBJECT/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
431 - AV MEDIA - INSTRUCTIONAL	\$12,289	\$18,927	\$17,412	\$17,303	\$14,535
432 - LIBRARY BOOKS	117,042	129,738	159,610	144,024	146,803
433 - NEWSPAPERS - INSTRUCTIONAL	1,599	1,083	1,330	1,562	1,760
434 - PERIODICALS - INSTRUCTIONAL	11,131	11,146	10,526	11,527	10,869
435 - SOFTWARE - INSTRUCTIONAL	82,549	81,244	35,183	30,359	93,708
439 - OTHER INSTRUCTIONAL MEDIA	21,303	17,015	13,055	16,938	15,150
440 - NON-CAPITAL EQUIPMENT	71,037	91,412	121,492	101,347	69,866
446 - TOOLS	23	792	500	1,026	1,000
450 - RESALE	227,768	233,846	168,470	202,135	199,275
471 - TEXTBOOKS	121,126	85,882	203,559	82,224	405,305
472 - WORKBOOKS	51,605	33,042	42,919	40,853	54,661
479 - OTHER INSTR. BOOKS	128	0	2,200	645	5,783
480 - SOFTWARE - NON-INSTRUCTIONAL	89,433	104,091	96,286	85,985	103,390
490 - OTHER - NON CAP ITEMS	0	0	0	0	0
511 - SITES - PURCHASE/ADDITION	3,946,755	0	0	0	0
521 - SITE COMPONENTS	5,000	0	0	0	0
537 - BUILDING RENTAL	88,187	91,019	55,000	50,587	0
551 - EQUIPMENT ADDITION	431,075	381,160	652,624	738,924	462,723
552 - VEHICLE ADDITION	0	0	0	0	0
553 - EQUIP ADDITION OVER \$5000	378,275	139,491	228,377	239,542	6,800
561 - EQUIPMENT REPLACEMENT	18,204	23,960	0	85,400	39,575
562 - VEHICLE REPLACEMENT	300,135	150,746	82,471	289,602	395,037
563 - EQUIP REPLACEMENT OVER \$5000	26,886	78,968	289,288	34,210	76,489
571 - EQUIPMENT RENTAL	102	1,095	46,000	698	700
572 - VEHICLE RENTAL	0	0	698	0	0
676 - PRINCIPAL-TEACH WIRING LOAN	32,177	33,946	0	0	0
678 - PRINCIPAL-CAPITAL LEASES	178,260	267,373	280,774	280,702	335,874
682 - SHORT-TERM INTEREST	274,330	258,274	209,000	208,441	240,000
686 - INTEREST-TEACH WIRING LOAN	3,637	1,867	0	0	0
688 - INTEREST-CAPITAL LEASES	16,805	26,791	24,827	24,713	34,951
691 - PAYING AGENT FEES	2,992	2,178	2,000	2,665	3,000
711 - LIABILITY INSURANCE	22,193	17,509	18,000	17,358	18,000
712 - PROPERTY INSURANCE	47,967	48,935	56,000	56,253	50,000
713 - WORKERS COMPENSATION	219,794	242,051	270,000	275,877	285,000
714 - FIDELITY BOND INSURANCE	1,369	1,369	1,500	1,369	1,500
715 - UMBRELLA INSURANCE	32,455	5,160	10,000	9,120	10,000
719 - OTHER INSURANCE	124,909	51,276	96,800	89,830	97,300
720 - JUDGEMENTS/SETTLEMENTS	0	0	0	0	0
730 - UNEMPLOYMENT COMPENSATION	35,549	9,188	25,000	14,156	25,000
827 - OPER TRANSFER-FUND 27	6,104,850	6,745,483	7,428,493	6,978,845	7,386,715
838 - OPER TRANSFER-FUND 38	1,485,336	0	0	0	0
846 - OPER TRANSFER-FUND 46	0	0	0	0	0
896 - OPER TRANSFER-FUND 96	0	0	0	0	0
940 - DUES AND FEES	121,775	135,612	141,378	139,619	143,380
960 - ADJUSTMENTS	0	0	0	0	0
972 - REFUND-NON AIDABLE	46,600	19,813	40,000	757	40,000
999 - MISCELLANEOUS	12,600	0	10,000	3,250	250,000
TOTALS	\$61,818,757	\$58,036,479	\$62,722,147	\$61,240,046	\$63,821,248

2009-10 GENERAL FUND EXPENDITURE BUDGET SUMMARY

CATEGORY	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET	DIFFERENCE	% CHANGE
Expenditures by Object:					
Salaries & Fringe Benefits	\$46,159,895	\$45,314,611	\$47,523,849	\$1,363,954	2.95%
Purchased Services	4,752,387	4,664,768	4,241,684	(510,703)	-10.75%
Non-Capital	1,841,635	1,718,746	2,153,671	312,036	16.94%
Capital	1,354,458	1,438,964	981,324	(373,134)	-27.55%
Operating Transfers	7,428,493	6,978,845	7,386,715	(41,778)	-0.56%
Other	1,185,279	1,124,111	1,534,005	348,726	29.42%
Expenditures by Function:					
Instruction	\$32,542,428	\$32,831,454	\$34,154,052	\$1,611,624	4.95%
Pupil Services	2,038,681	2,113,633	1,817,673	(221,008)	-10.84%
Instructional Staff Services	2,676,615	2,587,310	2,834,981	158,366	5.92%
General Administration	509,000	506,363	495,391	(13,609)	-2.67%
Building Administration	3,140,029	3,151,612	3,185,605	45,576	1.45%
Business Administration	8,495,231	8,482,051	7,907,761	(587,470)	-6.92%
Operating Transfers	7,428,493	6,978,845	7,386,715	(41,778)	-0.56%
Other	5,896,670	4,588,778	6,039,070	142,400	2.41%
TOTAL	\$62,722,147	\$61,240,046	\$63,821,248	\$1,099,101	1.75%

**2009-10 FUND 20 REVENUE AND EXPENDITURE BUDGET
SOURCE/OBJECT DETAIL**

REVENUE

SOURCE/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
110 - OPERATING TRANSFER IN	\$6,103,244	\$6,745,483	\$7,428,493	\$6,978,845	\$7,386,715
279 - OTHER SCHOOL ACTIVITY REVENUE	\$0	\$0	\$0	23,501	\$0
280 - INTEREST ON INVESTMENTS	706	0	0	0	0
291 - GIFTS	153,968	403,110	150,000	227,326	32,750
316 - TRANSIT OF STATE AIDS - INTERDIST	6,048	20,554	0	0	0
346 - TUITION - EEN NON-OPEN ENROLL	0	1,038	0	1,387	0
347 - TUITION - EEN OPEN ENROLLMENT	60,755	91,940	90,000	65,846	60,000
349 - INSTRUCTIONAL SERVICES - OTHER	0	11,471	11,900	5,977	12,000
516 - TRANSIT OF STATE AIDS - INTERMED	0	0	0	0	0
517 - TRANSIT FED AID - MINI GRANT	5,541	5,984	0	0	0
611 - STATE HANDICAPPED AID	2,379,114	2,442,997	2,550,000	2,802,637	2,750,000
625 - STATE HIGH COST SPECIAL EDUC AID	47,439	84,860	60,000	125,796	120,000
711 - FED HIGH COST SPECIAL EDUC AID	26,046	46,530	30,000	69,379	60,000
730 - SPECIAL PROJECT FEDERAL GRANTS	1,120,514	1,114,642	1,147,318	825,564	2,101,582
780 - REVENUE DEPT OF HEALTH	0	0	0	45,354	0
TOTAL REVENUE	\$9,903,375	\$10,968,609	\$11,467,711	\$11,171,611	\$12,523,047

EXPENDITURES

OBJECT/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
100 - SALARIES	\$6,530,986	\$6,850,373	\$7,613,173	\$7,367,579	\$8,354,901
211 - RETIREMENT-EMPLOYEE	361,378	385,123	448,772	404,461	477,253
212 - RETIREMENT-EMPLOYER	282,319	300,573	348,220	312,905	372,460
218 - CONTRIBUTION TO EBTF (FD - 73)	0	275,239	0	315,307	300,000
220 - SOCIAL SECURITY	482,231	514,631	567,923	552,538	628,732
230 - LIFE INSURANCE	3,046	3,011	2,768	3,040	3,278
241 - HEALTH INSURANCE	1,354,947	1,407,607	1,698,631	1,630,575	1,783,517
243 - DENTAL INSURANCE	139,950	148,186	159,053	156,688	168,535
250 - DISABILITY INSURANCE	52,098	55,909	64,063	58,956	67,673
310 - PERSONAL SERVICES	25,583	67,020	39,711	34,689	29,020
324 - MAINTENANCE/REPAIR	2,586	4,433	2,600	1,093	2,800
327 - CONSTRUCTION SERVICES	2,664	1,589	0	0	0
341 - PUPIL TRAVEL	30,458	33,202	36,100	42,742	32,500
342 - EMPLOYEE TRAVEL	25,444	38,056	36,768	46,953	34,338
348 - VEHICLE FUEL	33,811	49,749	31,000	30,117	33,000
353 - POSTAGE	586	852	1,000	670	1,000
354 - PRINTING	1,141	2,791	4,252	4,568	3,800
355 - TELEPHONE	1,918	1,931	1,900	2,326	1,900
370 - PAYMENT TO NON-GOVT AGENCY	0	8,045	31,540	50,119	15,000
382 - INTERDISTRICT PAYMENT	206,697	158,513	115,849	88,278	24,000
389 - PAYMENTS - WI TECH COLLEGES	0	0	0	4,964	0
411 - GENERAL SUPPLIES	95,209	88,068	76,254	92,091	108,295
415 - FOOD	0	0	0	182	0
419 - TIRES/OTHER SUPPLIES	2,723	450	3,500	4,044	4,200
434 - PERIODICALS	4,550	1,300	4,962	4,962	4,962
435 - SOFTWARE - INSTRUCTIONAL	14,600	5,476	1,060	762	1,000
440 - NON-CAPITAL EQUIPMENT	11,802	16,225	9,090	11,426	18,201
471 - TEXTBOOKS	2,003	11,212	1,450	1,313	1,100
480 - SOFTWARE - NON-INSTRUCTIONAL	0	1,916	0	0	1,000
521 - SITE COMPONENTS	0	396,300	42,859	5,045	0
551 - EQUIPMENT-ADDITION	184,389	68,907	12,447	7,441	41,207
552 - VEHICLE PURCHASE	0	74,077	0	0	0
562 - VEHICLE PURCHASE-REPLACE	0	0	0	0	0
563 - EQUIPMENT -ADDITION (OVER \$3,000)	0	0	0	0	26,750
678 - CAPITAL LEASES - PRINCIPAL	0	46,653	98,510	98,510	102,259
688 - CAPITAL LEASES - INTEREST	0	6,918	8,631	8,631	4,883
719 - OTHER DISTRICT INSURANCE	2,980	3,734	4,500	4,685	4,700
936 - ST.SP.ED.AID TRANSITED TO OTHER	0	0	0	3,289	0
940 - DUES & FEES	3,067	5,628	1,125	2,175	2,925
TOTAL EXPENDITURES	\$9,859,166	\$11,033,697	\$11,467,711	\$11,353,123	\$12,655,189

**FUNDS 38 & 39 - DEBT SERVICE
2009-10 REVENUE AND EXPENDITURE BUDGET
SOURCE/OBJECT DETAIL**

REVENUE

SOURCE DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
100 - OPERATING TRANSFER IN	\$1,485,336	\$0	\$0	\$0	\$0
211 - PROPERTY TAX	5,135,283	4,622,985	4,414,716	4,414,716	4,528,415
280 - INTEREST ON INVESTMENTS	145,873	30,522	15,000	17,276	12,000
873 - LONG TERM LOAN	0	0	0	0	0
875 - LONG TERM BONDS	0	3,735,000	3,900,000	3,900,000	0
879 - ACCRUED INTEREST - LOANS	0	1,397	0	0	0
968 - DEBT PREMIUM	0	993	0	4,972	0
991 - MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL REVENUE	\$6,766,492	\$8,390,897	\$8,329,716	\$8,336,963	\$4,540,415

EXPENDITURES

OBJECT DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
673 - LONG TERM LOAN PRINCIPAL	\$10,385,000	\$100,000	\$4,000,000	\$4,000,000	\$100,000
674 - TRUST FUND LOAN PRINCIPAL	0	0	0	0	0
675 - LONG TERM BOND PRINCIPAL	2,450,000	6,460,000	2,445,000	2,445,000	2,870,000
683 - LONG TERM LOAN INTEREST	197,665	11,625	39,875	39,875	6,000
684 - TRUST FUND LOAN INTEREST	0	0	0	0	0
685 - LONG TERM BOND INTEREST	1,948,777	1,916,181	1,833,292	1,833,291	1,819,185
690 - OTHER DEBT RETIREMENT	124,590	16,979	0	0	0
693 - WRS UNFUNDED PS LIABILITY	0	0	0	0	0
699 - MISC DEBT COST (REFINANCING)	0	0	0	0	0
TOTAL EXPENDITURES	\$15,106,032	\$8,504,785	\$8,318,167	\$8,318,166	\$4,795,185

Wisconsin Statutes require that the Debt Service tax levy be sufficient to make debt payments from March 15th of the current school year through March 14th of the following year, and that the Debt Service Fund have a balance on hand each July 1st sufficient to make all debt payments until March 14th of the next calendar year.

PAYMENT SCHEDULE FOR DEBT RETIREMENT - FUND 39

PROJECT	REFUNDING BOND ¹	REFUNDING BOND ²	REFUNDING BOND ³	REFUNDING BOND ⁴	REFUNDING BOND ⁵	REFUNDING BOND ⁶	TOTALS
DATE OF ISSUANCE	2/1/2001	10/1/2001	5/1/2005	6/5/2006	5/1/2008	8/12/2008	
TYPE OF DEBT	REFUNDING BOND INT ON 4/1 & 10/1 PRIN ON 4/1 UNTIL 2011	REFUNDING BOND INT ON 4/1 & 10/1 PRIN ON 4/1 UNTIL 2011	REFUNDING BOND INT ON 4/1 & 10/1 PRIN ON 4/1 UNTIL 2021	REFUNDING BOND INT ON 4/1 & 10/1 PRIN ON 4/1 UNTIL 2021	REFUNDING BOND INT ON 4/1 & 10/1 PRIN ON 4/1 UNTIL 2011	REFUNDING BOND INT ON 4/1 & 10/1 PRIN ON 4/1 UNTIL 2021	
PAYMENT DATES							
ORIGINAL ISSUE AMOUNT	\$13,085,000 4.375% - 6.250%	\$19,890,000 3.000% - 4.250%	\$23,920,000 3.000% - 5.000%	\$8,325,000 4.000% - 5.000%	\$3,735,000 3.000%	\$3,900,000 2.850% - 5.000%	
INTEREST RATES							
PRINCIPAL BALANCE AS OF 6/30/2009	\$1,375,000	\$1,075,000	\$23,790,000	\$7,445,000	\$2,455,000	\$3,900,000	\$40,040,000
FINAL MATURITY	4/1/2011	4/1/2011	4/1/2021	4/1/2021	4/1/2011	4/1/2021	

DEBT SERVICE (Principal & Interest) PAYMENTS - FUND 39

7/1/09 - 6/30/10	726,875.00	540,440.00	1,163,081.26	783,600.00	1,318,650.00	156,538.76	\$4,689,185.02
7/1/10 - 6/30/11	741,950.00	604,650.00	1,152,206.26	681,000.00	1,246,300.00	256,538.76	\$4,682,645.02
7/1/11 - 6/30/12			3,121,662.50	846,800.00		473,538.76	\$4,442,001.26
7/1/12 - 6/30/13			3,132,337.50	850,400.00		474,418.76	\$4,457,156.26
7/1/13 - 6/30/14			3,128,512.50	850,200.00		472,868.76	\$4,451,581.26
7/1/14 - 6/30/15			3,135,637.50	853,875.00		475,543.76	\$4,465,056.26
7/1/15 - 6/30/16			3,126,637.50	851,200.00		476,787.50	\$4,454,625.00
7/1/16 - 6/30/17			3,127,387.50	852,400.00		471,987.50	\$4,451,775.00
7/1/17 - 6/30/18			3,112,137.50	857,250.00		475,837.50	\$4,445,225.00
7/1/18 - 6/30/19			3,131,000.00	857,000.00		472,937.50	\$4,460,937.50
7/1/19 - 6/30/20			3,138,750.00	860,000.00		476,237.50	\$4,474,987.50
7/1/20 - 6/30/21			2,189,250.00	861,000.00		477,750.00	\$3,528,000.00

¹ Refunding of \$11,500,000 Bond Anticipation Note for High School Expansion, New Alternative High School & related projects and \$1,585,000 in principal (4/1/02 & 4/1/03 maturities) from 1990 issue.

² Refunding of \$20,260,000 Bond Anticipation Note for High School Expansion, New Alternative High School & related projects.

³ Refunding of \$13,085,000 and \$19,890,000 Refunding Bond issues.

⁴ Refunding of \$8,325,000 Bond Anticipation Note for elementary school additions and mechanical system replacements.

⁵ Refunding of \$3,900,000 Bond Anticipation Note for new Transportation Center.

⁶ Refunding of \$3,900,000 Bond Anticipation Note for new Transportation Center.

NOTES:

- The above Debt Service Schedule does NOT include Fund 38 - Non-referendum approved debt.

LONG-TERM DEBT AMORTIZATION SCHEDULES - FUND 39

2001 Refunding Bonds - \$13,085,000

Payment Date	Principal	Coupon	Interest	Principal & Interest Payment	Fiscal Year Debt Service
Oct 1, 2009			\$30,937.50	\$30,937.50	
Apr 1, 2010	\$665,000	4.500%	30,937.50	695,937.50	\$726,875.00
Oct 1, 2010			\$15,975.00	\$15,975.00	
Apr 1, 2011	\$710,000	4.500%	15,975.00	725,975.00	\$741,950.00

2001 Refunding Bonds - \$19,980,000

Payment Date	Principal	Coupon	Interest	Principal & Interest Payment	Fiscal Year Debt Service
Oct 1, 2009			\$22,720.00	\$22,720.00	
Apr 1, 2010	\$495,000	4.200%	22,720.00	517,720.00	\$540,440.00
Oct 1, 2010			\$12,325.00	\$12,325.00	
Apr 1, 2011	\$580,000	4.250%	12,325.00	592,325.00	\$604,650.00

2005 Refunding Bonds - \$23,920,000

Payment Date	Principal	Coupon	Interest	Principal & Interest Payment	Fiscal Year Debt Service
Oct 1, 2009			\$569,040.63	\$569,040.63	
Apr 1, 2010	\$25,000	3.500%	569,040.63	594,040.63	\$1,163,081.26
Oct 1, 2010			\$568,603.13	\$568,603.13	
Apr 1, 2011	\$15,000	3.625%	568,603.13	583,603.13	\$1,152,206.26
Oct 1, 2011			\$568,331.25	\$568,331.25	
Apr 1, 2012	\$1,985,000	4.500%	568,331.25	2,553,331.25	\$3,121,662.50
Oct 1, 2012			\$523,668.75	\$523,668.75	
Apr 1, 2013	\$2,085,000	4.500%	523,668.75	2,608,668.75	\$3,132,337.50
Oct 1, 2013			\$476,756.25	\$476,756.25	
Apr 1, 2014	\$2,175,000	4.500%	476,756.25	2,651,756.25	\$3,128,512.50
Oct 1, 2014			\$427,818.75	\$427,818.75	
Apr 1, 2015	\$2,280,000	5.000%	427,818.75	2,707,818.75	\$3,135,637.50
Oct 1, 2015			\$370,818.75	\$370,818.75	
Apr 1, 2016	\$2,385,000	5.000%	370,818.75	2,755,818.75	\$3,126,637.50
Oct 1, 2016			\$311,193.75	\$311,193.75	
Apr 1, 2017	\$2,505,000	5.000%	311,193.75	2,816,193.75	\$3,127,387.50
Oct 1, 2017			\$248,568.75	\$248,568.75	
Apr 1, 2018	\$2,615,000	4.250%	248,568.75	2,863,568.75	\$3,112,137.50
Oct 1, 2018			\$193,000.00	\$193,000.00	
Apr 1, 2019	\$2,745,000	5.000%	193,000.00	2,938,000.00	\$3,131,000.00
Oct 1, 2019			\$124,375.00	\$124,375.00	
Apr 1, 2020	\$2,890,000	5.000%	124,375.00	3,014,375.00	\$3,138,750.00
Oct 1, 2020			\$52,125.00	\$52,125.00	
Apr 1, 2021	\$2,085,000	5.000%	52,125.00	2,137,125.00	\$2,189,250.00

LONG-TERM DEBT AMORTIZATION SCHEDULES - continued

2006 Refunding Bonds - \$8,325,000

Payment Date	Principal	Coupon	Interest	Principal & Interest Payment	Fiscal Year Debt Service
Oct 1, 2009			\$171,800.00	\$171,800.00	
Apr 1, 2010	\$440,000	4.000%	171,800.00	611,800.00	\$783,600.00
Oct 1, 2010			\$163,000.00	\$163,000.00	
Apr 1, 2011	\$355,000	4.000%	163,000.00	518,000.00	\$681,000.00
Oct 1, 2011			\$155,900.00	\$155,900.00	
Apr 1, 2012	\$535,000	4.000%	155,900.00	690,900.00	\$846,800.00
Oct 1, 2012			\$145,200.00	\$145,200.00	
Apr 1, 2013	\$560,000	4.500%	145,200.00	705,200.00	\$850,400.00
Oct 1, 2013			\$132,600.00	\$132,600.00	
Apr 1, 2014	\$585,000	4.500%	132,600.00	717,600.00	\$850,200.00
Oct 1, 2014			\$119,437.50	\$119,437.50	
Apr 1, 2015	\$615,000	4.500%	119,437.50	734,437.50	\$853,875.00
Oct 1, 2015			\$105,600.00	\$105,600.00	
Apr 1, 2016	\$640,000	4.500%	105,600.00	745,600.00	\$851,200.00
Oct 1, 2016			\$91,200.00	\$91,200.00	
Apr 1, 2017	\$670,000	4.500%	91,200.00	761,200.00	\$852,400.00
Oct 1, 2017			\$76,125.00	\$76,125.00	
Apr 1, 2018	\$705,000	5.000%	76,125.00	781,125.00	\$857,250.00
Oct 1, 2018			\$58,500.00	\$58,500.00	
Apr 1, 2019	\$740,000	5.000%	58,500.00	798,500.00	\$857,000.00
Oct 1, 2019			\$40,000.00	\$40,000.00	
Apr 1, 2020	\$780,000	5.000%	40,000.00	820,000.00	\$860,000.00
Oct 1, 2020			\$20,500.00	\$20,500.00	
Apr 1, 2021	\$820,000	5.000%	20,500.00	840,500.00	\$861,000.00

2008 Refunding Bonds - \$3,735,000

Payment Date	Principal	Coupon	Interest	Principal & Interest Payment	Fiscal Year Debt Service
Oct 1, 2009			\$36,825.00	\$36,825.00	
Apr 1, 2010	\$1,245,000	3.000%	36,825.00	1,281,825.00	\$1,318,650.00
Oct 1, 2010			\$18,150.00	\$18,150.00	
Apr 1, 2011	\$1,210,000	3.000%	18,150.00	1,228,150.00	\$1,246,300.00

LONG-TERM DEBT AMORTIZATION SCHEDULES - continued

2008 Refunding Bonds - \$3,900,000

Payment Date	Principal	Coupon	Interest	Principal & Interest Payment	Fiscal Year Debt Service
Oct 1, 2009			\$78,269.38	\$78,269.38	
Apr 1, 2010	\$0	-	78,269.38	78,269.38	\$156,538.76
Oct 1, 2010			\$78,269.38	\$78,269.38	
Apr 1, 2011	\$100,000	3.000%	78,269.38	178,269.38	\$256,538.76
Oct 1, 2011			\$76,769.38	\$76,769.38	
Apr 1, 2012	\$320,000	2.850%	76,769.38	396,769.38	\$473,538.76
Oct 1, 2012			\$72,209.38	\$72,209.38	
Apr 1, 2013	\$330,000	3.500%	72,209.38	402,209.38	\$474,418.76
Oct 1, 2013			\$66,434.38	\$66,434.38	
Apr 1, 2014	\$340,000	3.625%	66,434.38	406,434.38	\$472,868.76
Oct 1, 2014			\$60,271.88	\$60,271.88	
Apr 1, 2015	\$355,000	3.875%	60,271.88	415,271.88	\$475,543.76
Oct 1, 2015			\$53,393.75	\$53,393.75	
Apr 1, 2016	\$370,000	4.000%	53,393.75	423,393.75	\$476,787.50
Oct 1, 2016			\$45,993.75	\$45,993.75	
Apr 1, 2017	\$380,000	4.250%	45,993.75	425,993.75	\$471,987.50
Oct 1, 2017			\$37,918.75	\$37,918.75	
Apr 1, 2018	\$400,000	4.500%	37,918.75	437,918.75	\$475,837.50
Oct 1, 2018			\$28,918.75	\$28,918.75	
Apr 1, 2019	\$415,000	4.000%	28,918.75	443,918.75	\$472,837.50
Oct 1, 2019			\$20,618.75	\$20,618.75	
Apr 1, 2020	\$435,000	4.250%	20,618.75	455,618.75	\$476,237.50
Oct 1, 2020			\$11,375.00	\$11,375.00	
Apr 1, 2021	\$455,000	5.000%	11,375.00	466,375.00	\$477,750.00

LONG-TERM DEBT PAYMENT AND AMORTIZATION SCHEDULES - FUND 38

PROJECT	PARK ELEMENTARY HVAC PROJECT
DATE OF ISSUANCE	6/1/2003
TYPE OF DEBT	G.O. PROMISSORY NOTES
PAYMENT DATES	INTEREST ON 4/1 & 10/1 PRINCIPAL ON 4/1 UNTIL 2011
ORIGINAL ISSUE AMOUNT	\$750,000
INTEREST RATES	2.000% - 3.000%
PRINCIPAL BALANCE AS OF 6/30/2009	\$200,000
FINAL MATURITY	4/1/2011

2003 Promissory Notes - \$750,000

Payment Date	Principal	Coupon	Interest	Principal & Interest Payment	Fiscal Year Debt Service
Oct 1, 2009			\$3,000.00	\$3,000.00	
Apr 1, 2010	\$100,000	3.000%	3,000.00	103,000.00	\$106,000.00
Oct 1, 2010			\$1,500.00	\$1,500.00	
Apr 1, 2011	\$100,000	3.000%	1,500.00	101,500.00	\$103,000.00

**FUND 50 - FOOD SERVICE
2009-10 REVENUE AND EXPENDITURE BUDGET
SOURCE/OBJECT DETAIL**

REVENUE

SOURCE/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
180 - INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0
251 - PUPIL SALES	1,843,182	1,896,530	2,035,000	1,987,829	1,921,000
252 - STAFF SALES	33,175	76,659	69,000	36,325	40,600
253 - GUEST SALES	0	12,658	15,000	14,628	12,000
254 - ALA CARTE (BREAKFAST) SALES	0	4,329	7,000	81,055	60,000
259 - OTHER SALES	41,662	41,966	52,500	37,686	30,000
280 - INTEREST ON INVESTMENTS	5,341	4,201	2,000	1,866	1,500
617 - STATE FOOD SERVICE AID	29,592	33,545	35,600	38,625	35,500
714 - USDA COMMODITIES	115,259	124,129	123,000	137,348	131,068
717 - FEDERAL FOOD SERVICE AID	352,506	399,188	390,200	428,337	340,250
729 - FEDERAL BREAKFAST GRANT	0	0	0	0	0
860 - SALE OF FIXED ASSETS	0	0	0	0	0
878 - CAPITAL LEASES	0	0	172,522	166,705	16,770
TOTAL REVENUE	\$2,420,717	\$2,593,205	\$2,901,822	\$2,930,404	\$2,588,688

EXPENDITURES

OBJECT/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
100 - SALARIES	\$835,802	\$864,208	\$893,997	\$889,975	\$805,521
211 - RETIREMENT - EMPLOYEE	46,754	49,237	52,528	50,403	45,582
212 - RETIREMENT - EMPLOYER	35,772	37,750	40,471	38,534	35,075
218 - CONTRIBUTION TO EBTF (FD-73)	0	22,758	0	23,147	0
220 - SOCIAL SECURITY	60,389	63,183	64,517	66,376	57,486
230 - LIFE INSURANCE	299	770	755	751	848
241 - HEALTH INSURANCE	216,092	227,912	264,874	223,110	226,709
243 - DENTAL INSURANCE	26,379	27,290	27,689	25,632	24,741
250 - DISABILITY INSURANCE	6,832	7,718	7,955	7,451	7,423
310 - PERSONAL SERVICES	2,974	4,152	3,000	0	6,000
324 - MAINTENANCE SERVICES	20,015	24,595	24,000	19,122	24,000
342 - EMPLOYEE TRAVEL	6,472	7,776	6,500	3,447	4,000
348 - VEHICLE FUEL	1,156	1,336	200	1,341	200
351 - ADVERTISING	0	0	0	0	0
353 - POSTAGE	400	200	3,500	715	3,500
354 - PRINTING	3,445	5,364	4,675	4,207	2,500
355 - COMMUNICATIONS	718	363	725	1,047	1,000
387 - PYMTS TO STATE/ UW SYSTEM	78,716	7,412	6,000	3,284	2,500
411 - GENERAL SUPPLIES	62,780	72,426	72,950	56,353	66,550
415 - FOOD	941,829	1,175,399	1,171,464	1,221,438	1,169,228
420 - APPAREL	3,879	5,355	7,400	5,174	6,625
440 - NON-CAPITAL EQUIPMENT	229	2,706	7,000	4,706	5,000
480 - NON-INSTRUCTIONAL SOFTWARE	587	5,225	51,000	28,904	0
551 - EQUIPMENT-ADDITION	886	8,798	17,865	33,800	10,830
553 - ADDITIONAL EQUIPMENT >\$5,000	0	28,159	110,947	110,656	0
561 - EQUIPMENT-REPLACEMENT	4,269	7,489	9,500	4,643	8,000
562 - VEHICLE-REPLACEMENT	0	3,466	0	0	16,770
563 - EQUIPMENT REPLACEMENT >\$5,000	0	0	40,210	39,170	0
572 - VEHICLE RENTAL	0	0	0	0	0
678 - PRINCIPAL - CAPITAL LEASES	50,983	52,451	0	0	40,000
688 - INTEREST - CAPITAL LEASES	2,979	1,303	0	1,030	8,000
719 - OTHER INSURANCE	0	0	0	0	1,500
810 - TRANSFER TO GENERAL FUND	0	0	0	0	0
940 - DUES & FEES/MISCELLANEOUS	3,258	4,297	12,100	12,167	9,100
TOTAL EXPENDITURES	\$2,413,894	\$2,719,098	\$2,901,822	\$2,876,584	\$2,588,688

**FUND 80 - COMMUNITY SERVICE
2009-10 REVENUE AND EXPENDITURE BUDGET
SOURCE/OBJECT DETAIL**

REVENUE

SOURCE/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
211 - PROPERTY TAX	\$317,883	\$332,593	\$345,965	\$345,965	\$339,913
262 - RESALE	0	0	0	0	500
272- COMMUNITY SERVICE FEES	98,256	109,337	95,000	106,831	113,875
293 - BUILDING RENTAL	67,087	74,421	48,000	106,937	61,000
961 - ADJUSTMENTS	(150)	0	0	2	0
990 - OTHER MISC REVENUE	31	0	0	8,745	0
TOTAL REVENUE	\$483,107	\$516,351	\$488,965	\$568,479	\$515,288

EXPENDITURES

OBJECT/DESCRIPTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 UNAUDITED ACTUAL	2009-10 PRELIMINARY BUDGET
100 - SALARIES	\$230,976	\$286,482	\$282,681	\$277,136	\$293,012
211 - RETIREMENT-EMPLOYEE	6,476	7,912	8,552	8,142	8,856
212 - RETIREMENT-EMPLOYER	5,157	6,725	7,289	7,118	7,845
218 - CONTRIBUTION TO EBTF (FD-73)	0	5,696	0	5,219	5,300
220 - SOCIAL SECURITY	17,018	19,220	21,193	18,581	21,846
230 - LIFE INSURANCE	15	17	18	5	6
241 - HEALTH INSURANCE	25,199	38,269	43,797	39,919	44,471
243 - DENTAL INSURANCE	1,954	3,647	3,975	3,536	3,688
250 - DISABILITY INSURANCE	1,112	1,166	1,385	1,198	1,264
310 - PERSONAL SERVICES	0	0	1,000	4,185	3,500
324 - MAINTENANCE/REPAIR	10,497	4,169	52,200	5,254	51,200
331 - GAS FOR HEAT	60,000	67,425	63,000	64,656	68,000
336 - ELECTRICITY	12,000	12,000	13,000	13,000	13,000
337 - WATER	1,230	2,500	2,750	2,750	2,750
338 - SEWER	1,910	3,500	4,000	4,000	4,000
342 - EMPLOYEE TRAVEL	0	0	1,600	0	1,000
351 - ADVERTISING	0	0	0	0	0
353 - POSTAGE	0	0	100	0	0
354 - PRINTING	47	25	200	131	200
390 - INTERFUND TRANSFER	0	0	0	0	0
411 - GENERAL SUPPLIES	13,680	9,864	16,900	12,992	16,700
413 - PERIODICALS	0	0	0	0	0
415 - FOOD	0	0	150	0	0
417 - PAPER	0	125	100	0	0
419 - OTHER SUPPLIES	(137)	0	0	0	0
420 - APPAREL	357	247	200	1,303	500
429 - POOL CHEMICALS	4,939	7,950	7,500	11,260	11,000
440 - NON-CAPITAL EQUIPMENT	2,284	811	2,575	347	2,500
450 - OBJECTS FOR RESALE	0	0	0	0	500
551 - EQUIPMENT-ADDITION	2,743	618	300	2,900	0
553 - EQUIPMENT-ADDITION > \$3000	6,898	3,905	4,000	4,000	28,000
561 - EQ. REPLACE >300/ <3000	0	0	0	0	0
563 - EQUIPMENT- REPLACEMENT >\$5000	0	0	20,000	20,764	0
850 - TRANSFER TO FOOD SERVICE FUND	0	0	0	0	0
940 - DUES & FEES	168	1,254	500	915	1,150
960 - CASH ADJUSTMENT	0	0	0	0	0
999 - OTHER MISCELLANEOUS	0	0	0	8,745	0
TOTAL EXPENDITURES	\$404,523	\$483,527	\$558,965	\$518,057	\$590,288

Tax Levy
2009 - 10



**TAX LEVY COMPARISONS
2008 AND 2009**

2008 TAX LEVY

Equalized Valuation ¹	\$5,705,829,252
Total Levy	\$ 50,880,758
Tax (Mill) Rate	8.92
Estimated Tax Impact ² on:	
\$200,000 Residential Property	\$ 1,784
\$300,000 Residential Property	\$ 2,676
\$450,000 Residential Property	\$ 4,014

2009 PRELIMINARY TAX LEVY ESTIMATE

Equalized Valuation ³	\$5,934,062,422
Total Levy	\$ 55,064,235
Tax (Mill) Rate	9.28
Estimated Tax Impact ² on:	
\$206,000 Residential Property	\$ 1,912
\$309,000 Residential Property	\$ 2,868
\$463,500 Residential Property	\$ 4,301

The preliminary 2009 Tax Levy represents an 8.22% increase over the 2008 Tax Levy.

The estimated 2009 Tax (Mill) Rate represents a 4.04% increase over the 2008 Tax Rate.

¹October 1, 2008 certified equalized valuation.

²Assumes same assessment of 100% (full equalized value) for both years with a 3% increase in 2009. Does not reflect impact of additional school levy credit funding.

³October 1, 2009 estimated equalized valuation (using a 4% increase).

TAX LEVY HISTORY

FUND	PRELIMINARY 2009 LEVY	% CHANGE FROM PREVIOUS YEAR	2008 LEVY	% CHANGE FROM PREVIOUS YEAR	2007 LEVY	% CHANGE FROM PREVIOUS YEAR	2006 LEVY	% CHANGE FROM PREVIOUS YEAR
10 - GENERAL	\$49,420,907	7.98%	\$45,770,077	7.33%	\$42,642,501	12.88%	\$37,776,535	5.14%
38 - DEBT SERVICE	104,500	-2.79%	107,500	-0.75%	108,313	-83.28%	647,075	-14.51%
39 - DEBT SERVICE	4,423,915	2.71%	4,307,216	-4.60%	4,514,672	0.59%	4,488,208	20.86%
41 - CAPITAL PROJECTS	775,000	121.43%	350,000	7.69%	325,000	0.00%	325,000	0.00%
80 - COMMUNITY SERVICE	339,913	-1.75%	345,965	4.02%	332,593	4.63%	317,883	6.78%
TOTAL	\$55,064,235	8.22%	\$50,880,758	6.17%	\$47,923,079	10.03%	\$43,554,701	6.17%

EQUALIZED PROPERTY VALUATION BY MUNICIPALITY

TID OUT:

MUNICIPALITY	OCTOBER 2008	% OF TOTAL EQUALIZED VALUATION	OCTOBER 2007	% OF TOTAL EQUALIZED VALUATION	OCTOBER 2006	% OF TOTAL EQUALIZED VALUATION	OCTOBER 2005	% OF TOTAL EQUALIZED VALUATION
City of Middleton	\$2,498,106,200	43.78%	\$2,167,031,300	41.18%	\$2,019,405,600	41.65%	\$1,890,258,300	42.61%
Town of Berry	89,549,151	1.57%	83,969,145	1.60%	74,101,770	1.53%	65,141,258	1.47%
Town of Cross Plains	117,036,682	2.05%	105,153,151	2.00%	98,514,524	2.03%	90,436,435	2.04%
Town of Middleton	1,043,080,139	18.28%	1,031,986,309	19.61%	932,108,194	19.22%	872,999,408	19.68%
Town of Springfield	263,970,857	4.63%	261,602,479	4.97%	235,312,731	4.85%	210,125,924	4.74%
Town of Westport	197,143,597	3.46%	185,738,010	3.53%	185,461,306	3.82%	161,548,425	3.64%
Village of Cross Plains	319,275,700	5.60%	312,475,000	5.94%	301,748,700	6.22%	266,617,050	6.01%
City of Madison	1,177,666,926	20.64%	1,114,044,960	21.17%	1,002,067,523	20.67%	879,160,253	19.82%
DISTRICT TOTAL	\$5,705,829,252		\$5,262,000,354		\$4,848,720,348		\$4,436,287,053	

MUNICIPALITY	2008 EQUALIZED VALUE INCREASE
City of Middleton	15.28%
Town of Berry	6.65%
Town of Cross Plains	11.30%
Town of Middleton	1.07%
Town of Springfield	0.91%
Town of Westport	6.14%
Village of Cross Plains	2.18%
City of Madison	5.71%
DISTRICT TOTAL	8.43%

EQUALIZED VALUATION AND TAX LEVY HISTORY

YEAR	EQUALIZED VALUATION	PERCENT CHANGE	TAX LEVY	TAX RATE ¹	PERCENT CHANGE
1982-83	\$620,607,259	+ 6.68%	\$6,961,510	11.22	- 6.26%
1983-84	634,188,854	+ 2.19%	7,961,058	12.55	+ 11.85%
1984-85	652,056,321	+ 2.82%	8,568,694	13.14	+ 4.70%
1985-86	678,268,955	+ 3.86%	9,724,160	12.85 ²	- 2.20%
1986-87	690,106,580	+ 1.75%	10,959,506	13.87 ²	+ 7.93%
1987-88	733,144,861	+ 6.24%	10,827,220	14.77	+ 6.49%
1988-89	772,404,090	+ 5.35%	12,075,853	15.64	+ 5.89%
1989-90	868,555,720	+10.01%	14,084,092	16.22	+ 3.75%
1990-91	974,101,184	+12.15%	16,611,922	17.05	+ 5.12%
1991-92	1,087,423,055	+11.63%	19,461,785	17.90	+ 4.99%
1992-93	1,175,108,374	+ 8.06%	22,425,251	19.08	+ 6.59%
1993-94	1,298,144,380	+10.47%	23,969,000	18.46	- 3.25%
1994-95	1,554,384,438	+19.74%	25,441,000	16.37	- 11.32%
1995-96	1,736,721,948	+11.73%	27,706,505	15.95	- 2.56%
1996-97	1,896,881,802	+ 9.22%	25,494,696	13.44	- 15.74%
1997-98	2,066,770,077	+ 8.96%	26,022,937	12.59	- 6.32%
1998-99	2,242,022,015	+ 8.48%	27,362,249	12.20	- 3.09%
1999-00	2,436,231,965	+ 8.66%	28,654,053	11.76	- 3.61%
2000-01	2,619,818,850	+ 7.54%	29,728,097	11.35	- 3.49%
2001-02	2,992,887,735	+14.24%	30,894,615	10.32	- 9.07%
2002-03	3,284,139,169	+ 9.73%	36,045,742	10.98	+ 6.40%
2003-04	3,566,048,281	+ 8.58%	40,240,315	11.28	+ 2.73%
2004-05	3,941,512,825	+10.53%	41,051,263	10.42	- 7.62%
2005-06	4,436,287,053	+12.55%	41,022,920	9.25	-11.23%
2006-07	4,848,720,348	+ 9.30%	43,554,701	8.98	- 2.92%
2007-08	5,262,000,354	+ 8.52%	47,923,079	9.11	+ 1.45%
2008-09	5,705,829,252	+ 8.43%	50,880,758	8.92	- 2.09%
2009-10 ³	5,934,062,422	+ 4.00%	55,064,235	9.28	+ 4.04%

¹ Per \$1,000 of equalized (full market) property value

² The tax (mill) rate has been adjusted to reflect the state school levy credit

³ Estimated