



New Prague Area Schools

FY 2010-11 Revised Budget

February 14, 2011

For approval on 2.28.11

New Prague Area Schools - ISD #721
FY 10-11 Revised Budget Summary
For the period July 1, 2010 to June 30, 2011
February 14, 2011

Revised Budget

Fund	Balance		Revenues	Expenditures	Transfer In/Out	Reserve	Projected Balance
	July 1, 2010	June 30, 2011					
General							
Unreserved/Undesignated	\$ 1,183,459	\$ 30,455,036	\$ 29,604,641	\$ -	\$ 850,395	\$ 2,033,854	
Reserved							
Health and Safety	\$ (82,670)	\$ 414,009	\$ 226,160	\$ -	\$ 187,849	\$ 105,179	
Operating Capital	\$ 376,791	\$ 834,040	\$ 599,000	\$ -	\$ 235,040	\$ 611,831	
Deferred Maintenance	\$ 52,657	\$ 121,148	\$ 160,000	\$ -	\$ (38,852)	\$ 13,805	
Gifted & Talented	\$ 86,659	\$ 51,536	\$ 33,395	\$ -	\$ 18,141	\$ 104,800	
Safe Schools	\$ 11,630	\$ 124,089	\$ 119,117	\$ -	\$ 4,972	\$ 16,602	
Staff Development	\$ 126,289	\$ 420,117	\$ 473,567	\$ -	\$ (53,450)	\$ 72,839	
Total Reserved	\$ 571,356	\$ 1,964,939	\$ 1,611,239	\$ -	\$ 353,700	\$ 925,056	
Designated							
Severance	\$ 872,831	\$ -	\$ 446,646	\$ -	\$ (446,646)	\$ 426,185	
Total General Fund	\$ 2,627,646	\$ 32,419,975	\$ 31,662,526	\$ -	\$ 757,449	\$ 3,385,095	
Food Service							
Unreserved	\$ 154,180	\$ 1,583,325	\$ 1,625,022	\$ -	\$ (41,697)	\$ 112,483	
Designated for Severance	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	
Total Food Service	\$ 224,180	\$ 1,583,325	\$ 1,625,022	\$ -	\$ (41,697)	\$ 182,483	
Community Services							
Unreserved	\$ (140,888)	\$ 403,664	\$ 390,504	\$ -	\$ 13,160	\$ (127,728)	
Reserved	\$ 246,375	\$ 1,225,881	\$ 1,206,059	\$ -	\$ 19,822	\$ 266,197	
Total Community Services	\$ 105,487	\$ 1,629,545	\$ 1,596,563	\$ -	\$ 32,982	\$ 138,469	
Construction	\$ 1,575,014	\$ 10,000	\$ 1,389,446	\$ -	\$ (1,379,446)	\$ 195,568	
Debt Redemption	\$ 1,082,762	\$ 5,501,661	\$ 5,429,741	\$ -	\$ 71,920	\$ 1,154,682	
Total all Funds	\$ 5,615,089	\$ 41,144,506	\$ 41,703,298	\$ -	\$ (558,792)	\$ 5,056,297	

New Prague Area Schools
2010-11 Revised Budget
As of 2.14.11

GENERAL FUND

REVENUES (Reserved, Unreserved, and Designated)

	2009-10		2010-11		% Inc/Dec From 09-10	Diff from Prelim Budget	% diff from prelim bud
	Actual	Prelim Budget	Revised Budget	2010-11			
Levy	4,702,393	5,296,500	4,963,676		5.56%	\$ (332,824)	-6.3%
Non Sped State Aid	20,758,102	22,867,827	23,205,985		11.79%	\$ 338,158	1.5%
Special Ed State Aid	2,673,372	1,973,317	2,271,588		-15.03%	\$ 298,271	15.1%
Federal Aid	3,348,012	883,775	1,473,243		-56.00%	\$ 589,468	66.7%
Local Revenue	605,392	652,296	505,483		-16.50%	\$ (146,813)	-22.5%
Total	32,087,271	31,673,715	32,419,975		1.04%	\$ 746,260	2.4%

EXPENSES (Reserved, Unreserved, and Designated)

	2009-10		2010-11		% Inc/Dec From 09-10	Diff from Prelim Budget	% diff from Prelim Bud
	Actual	Prelim Budget	Revised Budget	2010-11			
Salaries	\$ 18,787,639	\$ 18,784,650	\$ 19,113,448		1.73%	\$ 328,798	1.8%
Benefits	\$ 6,007,327	\$ 6,691,349	\$ 6,397,810		6.50%	\$ (293,539)	-4.4%
Services	\$ 3,048,999	\$ 2,753,168	\$ 3,142,544		3.07%	\$ 389,376	14.1%
Supplies	\$ 1,265,327	\$ 1,271,557	\$ 1,305,848		3.20%	\$ 34,291	2.7%
Equipment	\$ 775,381	\$ 620,263	\$ 684,258		-11.75%	\$ 63,995	10.3%
Other	\$ 289,325	\$ 504,343	\$ 571,972		97.69%	\$ 67,629	13.4%
Severance	\$ 326,614	\$ -	\$ 446,646			\$ 446,646	--
TOTAL	\$ 30,500,612	\$ 30,625,330	\$ 31,662,526		3.81%	\$ 1,037,196	3.4%

New Prague Area Schools
2010-11 Revised Budget

As of 2.14.11

GENERAL FUND									
REVENUES (Unreserved/Undesignated)									
	2009-10	2010-11	2010-11	% Inc/Dec From 09-10	Diff from Prelim Budget	% diff from prelim bud			
	Actual	Prelim Budget	Revised Budget						
Levy	3,914,288	3,680,333	3,879,980	-0.88%	\$ 199,647	5.4%	Lease Levy in Reserved - should be UR		
Non Sped State Aid	19,908,396	22,695,470	22,324,742	12.14%	\$ (370,728)	-1.6%	no reserve for SD in prelim budget- \$422,155		
Special Ed State Aid	2,673,372	1,973,317	2,271,588	-15.03%	\$ 298,271	15.1%			
Federal Aid	3,348,012	883,775	1,473,243	-56.00%	\$ 589,468	66.7%			
Local Revenue	605,381	652,296	505,483	-16.50%	\$ (146,813)	-22.5%			
Total	30,449,449	29,885,191	30,455,036	0.02%	\$ 569,845	1.9%			
EXPENSES (Unreserved/Undesignated)									
	2009-10	2010-11	2010-11	% Inc/Dec From 09-10	\$ diff from Prelim Budget	% diff from Prelim Bud			
	Actual	Prelim Budget	Revised Budget						
TOTAL UNRESERVED									
Salaries	\$ 18,449,638	\$ 18,471,062	\$ 18,773,129	1.75%	\$ 302,067	1.6%			
Benefits	\$ 5,973,581	\$ 6,691,349	\$ 6,360,541	6.48%	\$ (330,808)	-4.9%			
Services	\$ 2,342,632	\$ 2,068,926	\$ 2,497,593	6.61%	\$ 428,667	20.7%			
Supplies	\$ 1,249,466	\$ 1,198,512	\$ 1,256,898	0.59%	\$ 58,386	4.9%			
Equipment	\$ 163,201	\$ 153,435	\$ 144,508	-11.45%	\$ (8,927)	-5.8%			
Other	\$ 289,321	\$ 504,343	\$ 571,972	97.69%	\$ 67,629	13.4%			
Severance	\$ 326,614				\$ -				
TOTAL	\$ 28,794,453	\$ 29,087,627	\$ 29,604,641	2.81%	\$ 517,014	1.8%			
Gain(Loss)		\$ 797,564	\$ 850,395		\$ 52,831				
UR/UD Fund Balance	\$ 1,183,459	\$ 1,981,023	\$ 2,033,854						
% UR/UD	4.11%	6.81%	6.87%						
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EXPENSES BY DEPARTMENT		2009-10	2010-11	2010-11	% Inc/Dec	\$ diff from	% diff from
	Actual	Prelim Budget	Revised Budget	From 09-10	Prelim Budget	Prelim Budget	
Board/Superintendent							
Salaries	\$ 219,139	236,000	232,752	6.21%	\$ (3,248)	-1.4%	
Benefits	\$ 61,409	76,308	65,988	7.46%	\$ (10,320)	-13.5%	
Services	\$ 13,419	15,100	43,175	221.75%	\$ 28,075	185.9%	
Supplies	\$ 11,468	4,650	4,650	-59.45%	\$ -	0.0%	
Equipment	\$ 1,508	1,100	1,800	19.36%	\$ 700	63.6%	
Other	\$ 13,659	21,100	22,500	64.73%	\$ 1,400	6.6%	
TOTAL	\$ 320,602	\$ 354,258	\$ 370,865	15.68%	\$ 16,607	4.7%	
Communication							
Salaries	\$ 20,713	21,000	24,693	19.21%	\$ 3,693	17.6%	
Benefits	\$ 6,182	6,776	6,730	8.86%	\$ (46)	-0.7%	
Services	\$ 37,348	37,000	40,615	8.75%	\$ 3,615	9.8%	
Supplies	\$ 3,817	3,870	3,870	1.39%	\$ -	0.0%	
Equipment	\$ -	-	-	-	\$ -	-	
Other	\$ -	-	-	-	\$ -	-	
TOTAL	\$ 68,060	\$ 68,646	\$ 75,908	11.53%	\$ 7,262	10.6%	
Business Services							
Salaries	\$ 337,332	350,437	343,233	1.75%	\$ (7,204)	-2.1%	
Benefits	\$ 128,056	138,434	120,820	-5.65%	\$ (17,614)	-12.7%	
Services	\$ 143,849	140,000	161,250	12.10%	\$ 21,250	15.2%	
Supplies	\$ 5,118	8,190	8,190	60.02%	\$ -	0.0%	
Equipment	\$ 15,863	16,000	20,000	26.08%	\$ 4,000	25.0%	
Other	\$ 174,940	267,408	190,596	8.95%	\$ (76,812)	-28.7%	
TOTAL	\$ 805,158	\$ 920,469	\$ 844,089	4.84%	\$ (76,380)	-8.3%	
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	2009-10	2010-11	2010-11	% Inc/Dec	\$\$ diff from	% diff from
	Actual	Prelim Budget	Revised Budget	From 09-10	Prelim Budget	Prelim Budget
Transportation						
Salaries	\$ 867,845	852,512	835,492	-3.73%	\$ (17,020)	-2.0%
Benefits	\$ 388,844	424,294	391,396	0.66%	\$ (32,898)	-7.8%
Services	\$ 72,717	101,319	96,172	32.26%	\$ (5,147)	-5.1%
Supplies	\$ 307,963	337,900	337,900	9.72%	\$ -	0.0%
Equipment	\$ -	-	-		\$ -	
Other	\$ 1,428	8,650	8,650	505.74%	\$ -	0.0%
TOTAL	\$ 1,638,797	\$ 1,724,675	\$ 1,669,610	1.88%	\$ (55,065)	-3.2%
Special Services						
Salaries	\$ 3,648,126	3,469,730	3,744,201	2.63%	\$ 274,471	7.9%
Benefits	\$ 1,298,093	1,366,867	1,461,068	12.55%	\$ 94,201	6.9%
Services	\$ 776,083	481,500	640,183	-17.51%	\$ 158,683	33.0%
Supplies	\$ 131,422	101,000	95,085	-27.65%	\$ (5,915)	-5.9%
Equipment	\$ 108,972	60,000	59,700	-45.22%	\$ (300)	-0.5%
Other	\$ 5,068	10,850	7,650	50.95%	\$ (3,200)	-29.5%
TOTAL	\$ 5,967,764	\$ 5,489,947	\$ 6,007,887	0.67%	\$ 517,940	9.4%
Building & Grounds						
Salaries	\$ 1,029,844	1,097,313	1,085,253	5.38%	\$ (12,060)	-1.1%
Benefits	\$ 373,748	438,394	402,735	7.76%	\$ (35,659)	-8.1%
Services	\$ 835,294	981,507	1,061,956	27.14%	\$ 80,449	8.2%
Supplies	\$ 117,648	126,500	150,150	27.63%	\$ 23,650	18.7%
Equipment	\$ 340	12,000	12,000	3429.41%	\$ -	0.0%
Other	\$ 675	1,200	1,200	77.78%	\$ -	0.0%
TOTAL	\$ 2,357,549	\$ 2,656,914	\$ 2,713,294	15.09%	\$ 56,380	2.1%
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	2009-10	2010-11	2010-11	% Inc/Dec	\$\$ diff from	% diff from
	Actual	Prelim Budget	Revised Budget	From 09-10	Prelim Budget	Prelim Budget
High School						
Salaries	\$ 3,014,711	3,186,800	3,043,394	0.95%	\$ (143,406)	-4.5%
Benefits	\$ 952,378	1,041,772	960,814	0.89%	\$ (80,958)	-7.8%
Services	\$ 183,336	123,000	191,025	4.19%	\$ 68,025	55.3%
Supplies	\$ 88,196	119,900	91,903	4.20%	\$ (27,997)	-23.4%
Equipment	\$ 9,483	19,500	19,500	105.63%	\$ -	0.0%
Other	\$ 15,295	53,820	107,705	604.18%	\$ 53,885	100.1%
TOTAL	\$ 4,263,399	\$ 4,544,792	\$ 4,414,341	3.54%	\$ (130,451)	-2.9%
Middle School						
Salaries	\$ 2,595,747	2,600,000	2,768,326	6.65%	\$ 168,326	6.5%
Benefits	\$ 820,123	978,162	873,970	6.57%	\$ (104,192)	-10.7%
Services	\$ 48,844	54,000	61,100	25.09%	\$ 7,100	13.1%
Supplies	\$ 38,621	55,000	55,100	42.67%	\$ 100	0.2%
Equipment	\$ 3,846	2,000	4,000	4.00%	\$ 2,000	100.0%
Other	\$ 2,880	26,000	68,070	2263.54%	\$ 42,070	161.8%
TOTAL	\$ 3,510,061	\$ 3,715,162	\$ 3,830,566	9.13%	\$ 115,404	3.1%
Activities						
Salaries	\$ 635,915	635,000	647,118	1.76%	\$ 12,118	1.9%
Benefits	\$ 94,499	106,253	98,420	4.15%	\$ (7,833)	-7.4%
Services	\$ 116,303	109,000	166,908	43.51%	\$ 57,908	53.1%
Supplies	\$ 34,901	39,180	35,062	0.46%	\$ (4,118)	-10.5%
Equipment	\$ -	-	-		\$ -	
Other	\$ 20,912	18,315	20,565	-1.66%	\$ 2,250	12.3%
TOTAL	\$ 902,530	\$ 907,748	\$ 968,073	7.26%	\$ 60,325	6.6%
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	2009-10	2010-11	2010-11	% Inc/Dec	\$\$ diff from	% diff from
Curriculum	Actual	Prelim Budget	Revised Budget	From 09-10	Prelim Budget	Prelim Budget
Salaries	\$ 102,745	120,000	106,150	3.31%	\$ (13,850)	-11.5%
Benefits	\$ 31,475	40,278	32,708	3.92%	\$ (7,570)	-18.8%
Services	\$ 740	3,500	3,500	372.97%	\$ -	0.0%
Supplies	\$ 299,885	210,570	210,570	-29.78%	\$ -	0.0%
Equipment	\$ -	-	-		\$ -	
Other	\$ 812	1,500	1,500	84.73%	\$ -	0.0%
TOTAL	\$ 435,657	\$ 375,848	\$ 354,428	-18.65%	\$ (21,420)	-5.7%
Title Programs						
Salaries	\$ 63,905	85,000	63,905	0.00%	\$ (21,095)	-24.8%
Benefits	\$ 15,975	7,500	16,335	2.25%	\$ 8,835	117.8%
Services	\$ 33,274	25,000	33,274	0.00%	\$ 8,274	33.1%
Supplies	\$ 26,847	25,520	34,436	28.27%	\$ 8,916	34.9%
Equipment	\$ 2,260	17,485	2,158	-4.51%	\$ (15,327)	-87.7%
Other	\$ -	-	-		\$ -	
TOTAL	\$ 142,261	\$ 160,505	\$ 150,108	5.52%	\$ (10,397)	-6.5%
Technology/Central Services						
Salaries	\$ 640,681	614,000	628,860	-1.85%	\$ 14,860	2.4%
Benefits	\$ 229,156	232,018	257,881	12.54%	\$ 25,864	11.1%
Services	\$ (37,881)	(69,000)	(127,313)	236.09%	\$ (58,313)	84.5%
Supplies	\$ 68,236	58,000	88,000	28.96%	\$ 30,000	51.7%
Equipment	\$ 10,046	11,000	11,000	9.50%	\$ -	0.0%
Other	\$ -	500	12,900		\$ 12,400	2480.0%
TOTAL	\$ 910,238	\$ 846,518	\$ 871,328	-4.27%	\$ 24,811	2.9%
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	2009-10	2010-11	2010-11	% Inc/Dec	\$\$ diff from	% diff from
	Actual	Prelim Budget	Revised Budget	From 09-10	Prelim Budget	Prelim Budget
Elementary						
Salaries	\$ 5,272,935	5,203,270	5,249,752	-0.44%	\$ 46,482	0.9%
Benefits	\$ 1,573,643	1,834,293	1,671,676	6.23%	\$ (162,617)	-8.9%
Services	\$ 119,306	67,000	125,748	5.40%	\$ 58,748	87.7%
Supplies	\$ 115,344	108,232	141,982	23.09%	\$ 33,750	31.2%
Equipment	\$ 10,883	14,350	14,350	31.86%	\$ -	0.0%
Other	\$ 53,652	95,000	130,636	143.49%	\$ 35,636	37.5%
TOTAL	\$ 7,145,763	\$ 7,322,145	\$ 7,334,144	2.64%	\$ 11,999	0.2%
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New Prague Area Schools							
2010-11 Revised Budget							
As of 2.14.11							
Food Service Fund							
	2008-09	2009-10	2010-11	2010-11		% Inc/Dec	
REVENUES	Actual	Actual	Prelim Budget	Revised Budget	From 09-10		
Food Sales	\$ 1,598,295	\$ 1,556,992	\$ 1,579,750	\$ 1,581,325	1.6%		
Other	\$ 2,934	\$ 2,150	\$ 3,000	\$ 2,000	-7.0%		
Total	\$ 1,601,229	\$ 1,559,142	\$ 1,582,750	\$ 1,583,325	1.6%		
EXPENSES							
	2008-09	2009-10	2010-11	2010-11	% Inc/Dec		
	Actual	Actual	Prelim Budget	Revised Budget	From 09-10		
TOTAL UNRESERVED							
Salaries	\$ 482,020	\$ 492,156	\$ 530,000	\$ 483,796	-1.7%		
Benefits	\$ 198,564	\$ 202,091	\$ 225,827	\$ 201,332	-0.4%		
Services	\$ 56,057	\$ 80,019	\$ 60,000	\$ 88,765	10.9%		
Supplies	\$ 705,156	\$ 725,057	\$ 815,429	\$ 815,129	12.4%		
Equipment	\$ 224	\$ 32,137	\$ 26,000	\$ 26,000	-19.1%		
Other	\$ 8,103	\$ 9,748	\$ 10,000	\$ 10,000	2.6%		
TOTAL	\$ 1,450,125	\$ 1,541,208	\$ 1,667,256	\$ 1,625,022	5.4%		
	\$ 151,104	\$ 17,934	\$ (84,506)	\$ (41,697)			
Fund Balance	\$ 206,247	\$ 224,181	\$ 103,906	\$ 182,484			
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New Prague Area Schools						
2010-11 Revised Budget						
As of 2.14.11						
Community Services Fund						
	2008-09	2009-10	2010-11	2010-11	2010-11	% Inc/Dec
REVENUES	Actual	Actual	Prelim Budget	Revised Budget	From 09-10	
Levies	\$ 263,716	\$ 270,393	\$ 256,071	\$ 257,174		-4.9%
State Aids	\$ 251,509	\$ 224,103	\$ 115,000	\$ 226,904		1.2%
Local Revenues	\$ 1,084,011	\$ 1,180,717	\$ 1,119,487	\$ 1,145,467		-3.0%
Total	\$ 1,599,236	\$ 1,675,213	\$ 1,490,558	\$ 1,629,545		-2.7%
Expenses						
Salaries	\$ 941,369	\$ 928,871	\$ 997,283	\$ 895,734		-3.6%
Benefits	\$ 213,652	\$ 265,967	\$ 217,065	\$ 278,902		4.9%
Services	\$ 166,851	\$ 277,427	\$ 165,000	\$ 252,520		-9.0%
Supplies	\$ 105,060	\$ 155,718	\$ 105,000	\$ 158,401		1.7%
Equipment	\$ 10,902	\$ 6,329	\$ 3,900	\$ 8,000		26.4%
Other	\$ 1,888	\$ 3,728	\$ 2,500	\$ 3,005		-19.4%
TOTAL	\$ 1,439,723	\$ 1,638,040	\$ 1,490,748	\$ 1,596,562		-2.5%
	\$ 159,513	\$ 37,173	\$ (190)	\$ 32,983		
Fund Balance		\$ 105,487	\$ 66,575	\$ 138,470		
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New Prague Area Schools						
2010-11 Revised Budget						
As of 2.14.11						
Construction Fund	2008-09	2009-10	2010-11	2010-11	2010-11	% Inc/Dec
REVENUES	Actual	Actual	Prelim Budget	Revised Budget	From 09-10	
Levies	\$ -	\$ -	\$ -	\$ -	\$ -	--
State Aids	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest	\$ 64,414	\$ 15,460	\$ 10,000	\$ 10,000	\$ 10,000	-35.3%
Total	\$ 64,414	\$ 15,460	\$ 10,000	\$ 10,000	\$ 10,000	-35.3%
Expenses						
Services	\$ 1,142,618	\$ 649,931	\$ 1,389,446	\$ 1,389,446	\$ 1,389,446	113.8%
Supplies	\$ 615	\$ -	\$ -	\$ -	\$ -	--
Capital	\$ 340,084	\$ 2,461	\$ -	\$ -	\$ -	-100.0%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	--
TOTAL	\$ 1,483,317	\$ 652,392	\$ 1,389,446	\$ 1,389,446	\$ 1,389,446	113.0%
	\$ (1,418,904)	\$ (636,932)	\$ (1,379,446)	\$ (1,379,446)	\$ (1,379,446)	
Fund Balance	\$ 2,211,946	\$ 1,575,014	\$ 200,000	\$ 195,568	\$ 195,568	
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